S7380-1.1-u

South Dakota

DEPARTMENT OF REVENUE

Annual Report

Fiscal Year 1988

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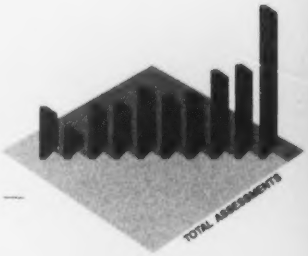
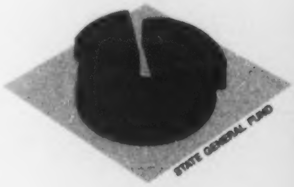
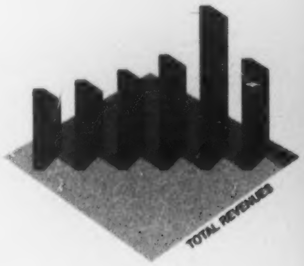






SECRETARY'S REPORT

November, 1988

To the Governor, Legislature, and People of South Dakota:

The 1987 Report printed last year was a first attempt at a more readable, graphic presentation of what had been rather boring lists of numbers. It was met with much enthusiasm, and had to be reprinted due to more demands for copies.

This 1988 Report continues that format, and improves on it where possible. It reflects a year of success in the collection of revenues for State Government. FY 1988 was marked by more efficiency in the Department than in any year previously. We were able to do more with less, and in the business world that translates to success.

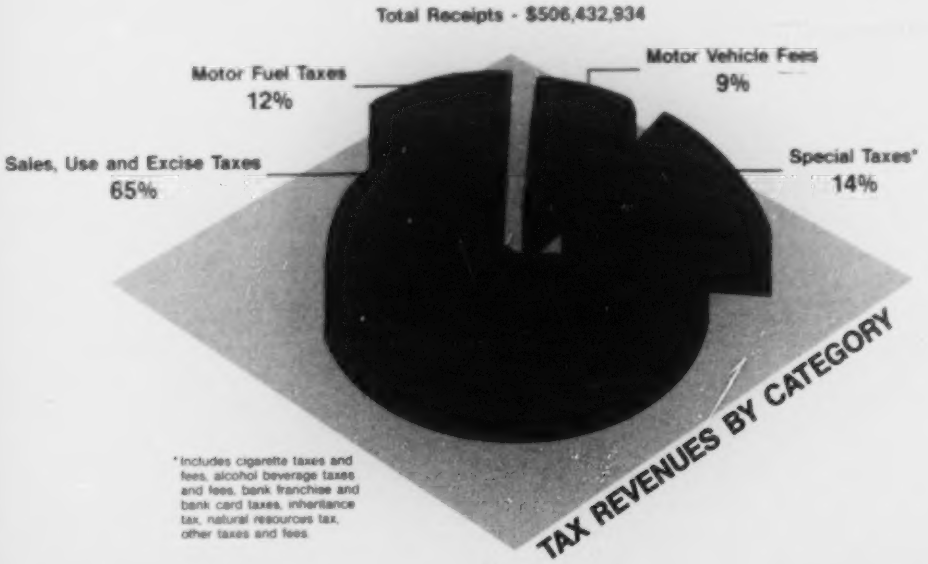
The employees of the Department of Revenue deserve the credit for this profitable year of operation, and we in Governor Mickelson's Administration will continue to do all we can with the scarce resources entrusted to us.

Sincerely,

Ron Schreiner
SECRETARY OF REVENUE

TAX REVENUES BY CATEGORY AND DISTRIBUTION

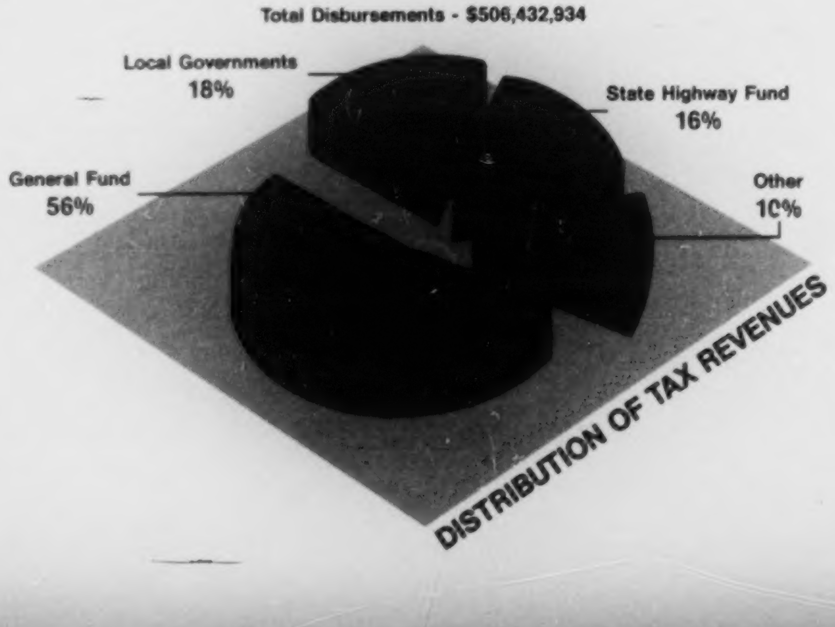
The South Dakota Department of Revenue is the principal agency of tax administration for the state of South Dakota. While there are 42 different state taxes collected by the department, they can be grouped into four main categories: sales, use and excise taxes, motor fuel taxes, motor vehicle licensing and special taxes. The total revenues from these taxes in fiscal year 1988 was $506,432,934. That amount compares with revenues of $432,084,741 in fiscal year 1987. A breakdown of total revenues by category of tax is shown in the chart below.



*Includes cigarette taxes and fees, alcohol beverage taxes and fees, bank franchise and bank card taxes, inheritance tax, natural resources tax, other taxes and fees

The Department of Revenue collected 65% of its revenues from sales, use and excise taxes in fiscal year 1988.

Once collected, tax revenues are distributed to three primary locations: the state's general fund, local units of government and the state highway fund. The chart below shows the percentage of the total taxes received by each group.



The state's general fund received 56% of the department's total collections.

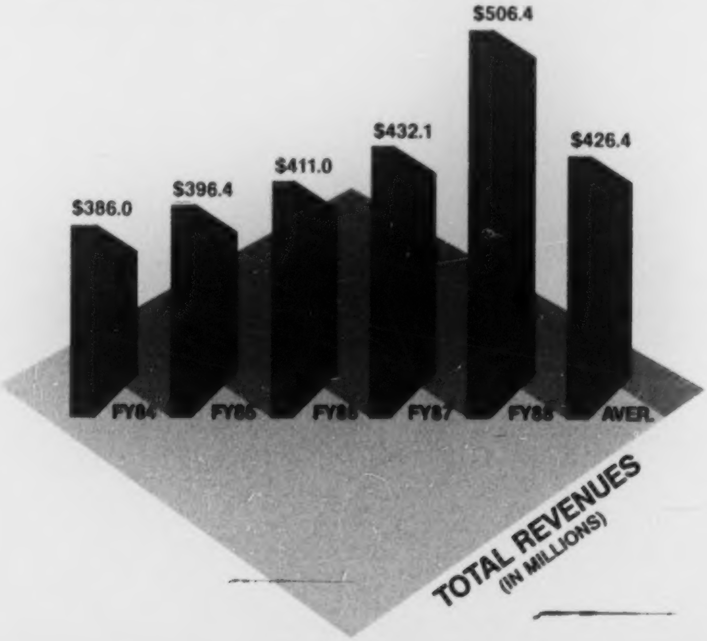
AN OVERVIEW OF TAX REVENUES

Total Revenues

Revenues collected by the department from taxes and licensing fees totaled $506,432,934 in fiscal year 1988. This amount is an increase of $74,348,193 over last year's revenues of $432,084,741. The major source of this revenue, sales, use and excise taxes, increased by $57,322,414. Revenues from fuel taxes increased by $1,390,298; motor vehicle licensing fees increased by $5,862,890; and special tax revenues increased by $3,024,415. The two charts below illustrate the change in total revenues over a five-year period.

Fiscal year 1988 revenues were $80,050,956 above the five-year average.

TOTAL REVENUES: A FIVE YEAR COMPARISON



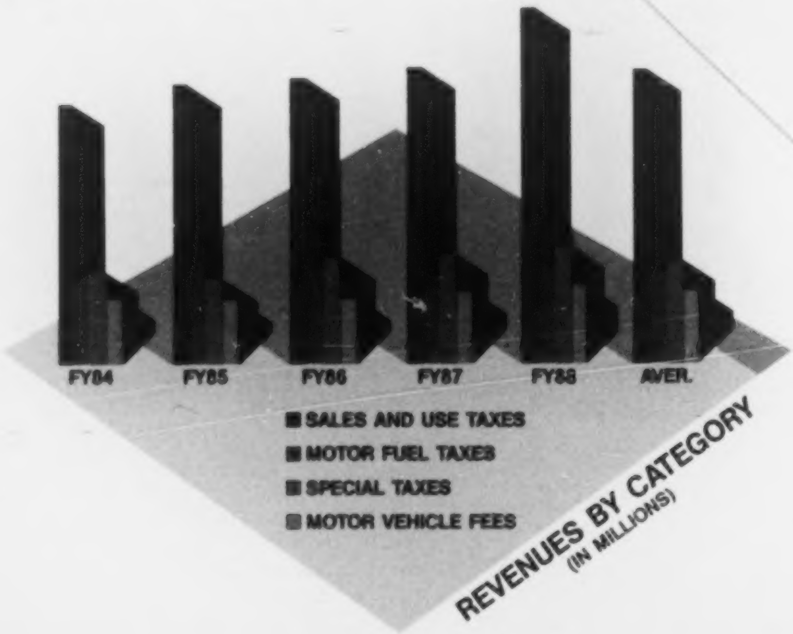
The percentage change in revenues from 1984 to 1988 is a plus 31%.

Fiscal Year	Total Revenue	Percent of Change
1984	$386,038,632	14.28%
1985	$396,371,996	2.68%
1986	$410,981,487	3.69%
1987	$432,084,741	5.13%
1988	$506,432,934	14.94%
Five Year Average	$426,381,978	N/A

Revenues By Category

A five-year comparison between the revenues from the four major tax categories shows a consistency in the dollars generated by each category. Sales taxes have clearly been first, and motor vehicle fees have produced the least revenue. Special taxes have ranked second in revenues every year except 1985.

REVENUES BY CATEGORY: A FIVE YEAR COMPARISON



Sales, use and excise taxes make up almost 65% of the department's total revenues.

Revenues by Tax Category

Fiscal Year	Sales, Use, and Excise Taxes	Motor Vehicle Fees	Motor Fuel Taxes	Special Taxes
1984	$234,558,724	$34,373,587	$56,666,943	$60,439,378
1985	250,222,746	34,262,160	61,147,132	50,739,958
1986	251,675,937	34,746,443	59,908,250	64,650,857
1987	267,433,572	38,056,777*	60,453,457	66,140,935
1988	324,755,986	43,919,667	61,843,755	69,165,350
Five Year Average	265,729,393	37,071,727	60,003,907	62,227,296

*Does not include the counties' portion of prorate and port of entry fees.

Revenues by Tax Category:
- sales, use and excise taxes
- motor vehicle fees
- motor fuel taxes
- special taxes

All of the four categories show an increase in revenues in fiscal year 1988.

A Comparison of South Dakota's Taxes with Surrounding States

While the following chart gives a good indication of the relative rate of taxes in each state, it does not reflect all the variables. For example, while South Dakota applies its sales tax to most services, other states may not.

A Comparison of Tax Rates
(As of August 1988)

	State Sales Tax (percent)	Gasoline Tax (cts. per gallon)	Cigarette Tax (cts. per package)	Corporate Income Tax			
				Minimum Rate	Amounts Up To	Maximum Rate	Amounts Over
South Dakota	4	18	23			No Tax	
Iowa	4	18	34	6	25,000	12	250,000
Minnesota	6	20	38	9.5*		Flat Rate	
Montana	No Tax	20	16	6.75		Flat Rate	
Nebraska	4	18.7	27	4.75	50,000	6.65	50,000
North Dakota	5.5	17	27	3	3,000	10.5	50,000
Wyoming	3	8	8			No Tax	

* Corporate rate structure converted from progressive to flat rate in 1987.

Source: Commerce Clearing House, State Tax Guide, August 1987.

The chart above illustrates the differences in the rate of taxes among states in the region. The chart below shows how those rates affect individual taxpayers and compares this effect with the rest of the nation. In 1985, South Dakotans paid an average of $1,043 per person in state and local taxes. This compares with $241 paid twenty years earlier. The national average in 1985 was $1,465, leaving only five other states with taxes lower than South Dakota's.

South Dakota ranks 45th nationally in taxes assessed per person.

A Comparison of Taxes Per Capita with Surrounding States

	1965		1970		1975		1980		1985	
State	Dollar Amount	Rank	Dollar Amount	Rank	Dollar Amount	Rank	Dollar Amount	Rank	Dollar Amount	Rank
U.S.	$264		$427		$664		$ 987		$1465	
SD	241	31	398	24	543	33	789	37	1043	45
IA	276	16	436	16	637	21	967	23	1331	27
MN	299	7	442	15	754	8	1125	8	1767	6
MT	265	22	398	25	612	26	1000	16	1383	23
NE	220	38	396	26	577	28	963	24	1251	35
ND	248	26	376	28	613	25	847	29	1357	25
WY	278	15	434	17	697	15	1399	3	2580	2

Source:
U.S. Department of Commerce, Bureau of the Census, Governmental Finances in various issues.

Distribution of Taxes

In fiscal year 1988, the department collected $506,432,934 in taxes. Those dollars were then distributed to various funds and units of government. The largest portion of the revenues, 56%, is deposited in the state's general fund. The chart below shows the taxes that produce the revenues and the manner in which the revenues are distributed.

The general fund receives a portion of the revenues from most taxes.

How Taxes Are Distributed

Tax	General Fund	Local Gov't	State Highway Fund	Other
State Sales Tax	100%	-0-%	-0-%	-0-%
State Use Tax	100%	-0-%	-0-%	-0-%
State Contractors' Excise Tax	100%	-0-%	-0-%	-0-%
Municipal Contractors' Excise Tax	-0-%	100%	-0-%	-0-%
State Contractors' Use Tax	100%	-0-%	-0-%	-0-%
Municipal Sales and Use Taxes (1)	-0-%	100%	-0-%	-0-%
Reservation Sales, Use, Excise Taxes (2)	-0-%	100%	-0-%	-0-%
Cigarette Excise Tax	100%	-0-%	-0-%	-0-%
Cigarette License Fees	100%	-0-%	-0-%	-0-%
Reservation Cigarette Excise Tax	(2)	(2)	-0-%	-0-%
Inheritance Tax	90%	10%	-0-%	-0-%
Bank Franchise Tax (3)	26.66%	73.33%	-0-%	-0-%
Ore Tax	100%	-0-%	-0-%	-0-%
Coin Operated Laundromat Fee	100%	-0-%	-0-%	-0-%
Trading Stamp License Fee	100%	-0-%	-0-%	-0-%
Energy Minerals Severance Tax	50%	50%	-0-%	(4)
Low-Point Beer Occupational Tax (5)	75%	25%	-0-%	-0-%
High-Point Beer Occupational Tax	70%	30%	-0-%	-0-%
Conservation Tax	100%	-0-%	-0-%	-0-%
Amusement Machine Registration	(6)	(6)	-0-%	-0-%
Distilled Spirits Occupational Tax	75%	25%	-0-%	-0-%
Light Wines and Diluted Beverage	75%	25%	-0-%	-0-%
Other Wines and Diluted Beverage	75%	25%	-0-%	-0-%

(continued on next page)

[1] *The state retains a minimum administrative fee; which varies from 1.25% to 1.8%.*

[2] *Revenue from reservation taxes is distributed to the reservation on a proratable basis based on the percentage of Indian population on the reservation and a proratable percentage is retained by the state based on the percentage of non-Indian population on the reservation. The state also retains 1% of the revenue credited to reservations as an administrative charge.*

[3] *An exception exists regarding banks organized pursuant to SDCL 51-16-40 to 51-16-44, inclusive. 95% of the revenue derived from that tax is deposited into the State General Fund and 5% to the county where the bank is located.*

[4] *If the energy development fund has a balance of less than $100,000 then one-sixth (1/6) of the revenue is deposited in that fund until the balance reaches $100,000.*

[5] *Repealed April 1, 1988.*

[6] *Revenue from devices located outside municipalities is deposited into the State General Fund. If the amusement device is located within the boundaries of a municipality then the revenues are remitted to the municipality.*

continued from page 7

Tax	General Fund	Local Gov't	State Highway Fund	Other
Low-Point Beer License Fees	50%	50%	-0-%	-0-%
Liquor License Fee (other than retail)	75%	25%	-0-%	-0-%
Alcoholic Beverage 2% Purchase Price Tax	100%	-0-%	-0-%	-0-%
Wholesale Liquor License Fee	100%	-0-%	-0-%	-0-%
Alcohol Beverage Brand Registration Fee	100%	-0-%	-0-%	-0-%
Aviation Fuel Tax	-0-%	-0-%	-0-%	Aeronautics Fund - DOT
Motor Fuel Tax	-0-%	-0-%	97%	(7)
Prorate Fees (8)	-0-%	41.5%	54.5%	(9)
Motor Vehicle Registration Fees	-0-%	96%	-0-%	(9)
Motor Vehicle Licensing Receipts:				
Snowmobiles	-0-%	-0-%	-0-%	(10)
Plates and Permits	-0-%	-0-%	-0-%	LPR
Title and Penalty Fees	-0-%	-0-%	-0-%	MVF
Mobile Home Registration Fees	-0-%	85%	-0-%	15 - MVF
3% Registration Fees	-0-%	-0-%	100%	-0-%

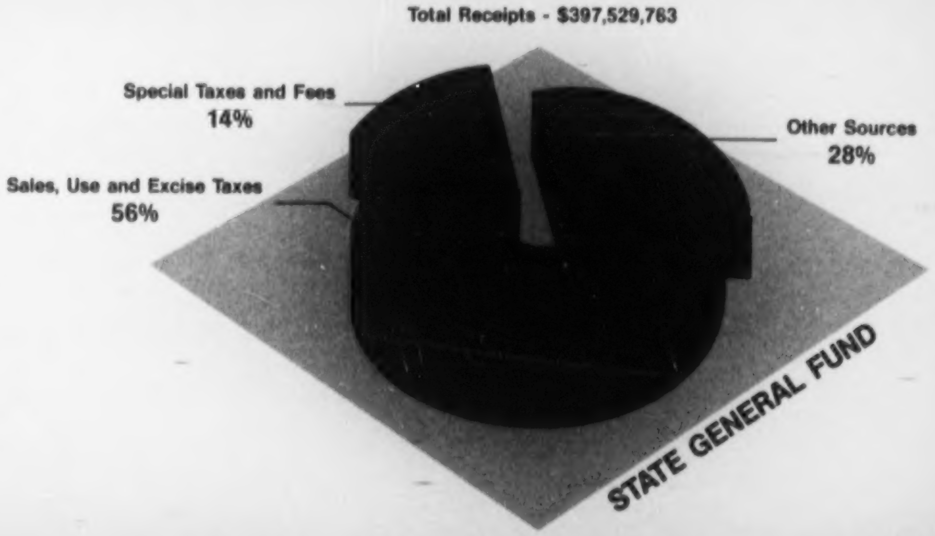
[7] *Motor fuel refunds are deducted first and then the remaining monies are divided as follows: .4 of 1% goes to Game, Fish & Parks; 2% to the Motor Fuel Tax Administration Account; and an amount pursuant to SDCL 10-47-60.1 is distributed to the snowmobile trails fund. The remainder is deposited in the State Highway Fund.*

[8] *Other prorate fees: Motor Vehicle 3% excise tax, duplicate cab card, tractor registration fees, and transfer fees are deposited in the State Highway Fund. Trailer ID fees and duplicate plates are deposited in the License Plate Special Revenue Fund (LPR). Title and penalty fees and administration fees are deposited in the State Motor Vehicle Fund (MVF).*

[9] *1.5% is deposited in the State Motor Vehicle Fund (MVF), and 2.5% goes to the License Plate Special Revenue Fund (LPR).*

[10] *80% goes to Game, Fish & Parks, 20% to State Motor Vehicle Fund (MVF).*

The General Fund: The Primary Recipient of Tax Revenues



Revenues by Type of Tax

The department administers 42 separate taxes and fees. In fiscal year 1988, the revenue produced by these taxes varied from a low of $99 to a high of $206,369,907.

In addition, the amount of revenue generated by individual taxes fluctuated from fiscal 1986 to fiscal year 1988 by as much as 59%.

A three-year look at revenues generated by each tax type.

Revenues by Type of Tax: A Three-Year Comparison

	FY 1986	% Increase [Decrease] Over Previous Year	FY 1987	% Increase [Decrease] Over Previous Year	FY 1988	% Increase [Decrease] Over Previous Year
Sales and Use Taxes - State	$185,027,984	-0.31%	$193,259,806	4.45%	$206,369,907	6.78%
Excise Tax - State	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Sales, Use, Excise Taxes - Cities	50,512,962	2.77%	56,231,935	11.32%	60,962,980	8.41%
Sales, Use, Excise Taxes - Reservations	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Economic Development Increase - 1%			164,515	N/A	39,727,676	
Aviation Fuel Tax	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Motor Fuel Dealers Tax	46,552,120	-2.08%	47,468,234	1.97%	47,449,617	-0.04%
Special Fuel Users Tax	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Special Fuel Dealers Tax	9,795,216	1.82%	9,365,025	-4.39%	11,488,538	22.67%
Interstate Fuel Users Tax	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Prorate	6,517,443	-3.37%	6,359,718	-2.42%	6,748,175	6.11%
[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Cigarette Tax - State	14,738,281	40.82%	14,877,185	0.94%	14,282,123	-4.00%
Cigarette Tax - Reservations	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Cigarette License Fees	8,553	3.60%	7,875	-7.93%	7,725	-1.90%
Liquor License Fees	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Malt Beverage (3.2) Beer License Fees	167,833	-3.88%	166,975	-0.51%	142,575	-14.61%
Alcohol Beverage Brand Registration Fee	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Beer Tax*	3,190,269	0.68%	3,293,261	3.22%	3,766,504	14.37%
Liquor Tax	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Alcohol Beverage 2% Purchase Price	491,925	-0.57%	505,438	2.75%	477,931	-5.44%
[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Inheritance Tax	10,512,741	15.68%	11,989,326	14.05%	10,361,791	-13.57%
[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Severence Tax	1,726,488	-0.29%	933,640	-45.92%	1,243,049	33.14%
[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Coin Laundry License Fees	92,297	-0.54%	100,373	8.75%	92,393	-7.95%
[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Amusement	107,256	16.30%	115,200	7.41%	105,971	-8.01%
[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Manual Reimbursement	1,752	0.00%	2,210	26.11%	2,367	7.10%
[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Bingo License Fee					37,500	
[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
TOTAL	$410,981,487	3.69%	$432,084,741	5.13%	$506,432,934	17.20%

* Includes low point beer tax that was repealed on April 1, 1988.

A Chronology of Tax Legislation

In 1913, the legislature enacted the first state tax—a license fee on noncommercial vehicles. Since that time, a number of major expansions and changes have occurred. The following chronology shows the tax history of South Dakota.

The last state tax enacted was the contractors' excise tax passed in 1979.

1913 -- License Fees, Noncommercial
1977 Last Major Change—Fees schedules were reduced from five to two; one for noncommercial vehicles and one for noncommercial trailers

1915 -- Inheritance Tax
1980 Last Major Change--Spouses exempted; other rates increased

1933 -- License Fees, Commercial
1982 Last Major Change—License fees were restructured at this time

1933 -- Motor Fuel
1984 Last Major Change—Increased from 12 to 13 cents per gallon

1935 -- Alcohol Beverage: Spirits
1987 Last Major Change—$3.80 to $3.93/gallon
Alcohol Beverage: High Point Beer
1987 Last Major Change—$8.30 to $8.50/barrel
Alcohol Beverage: Table Wine
1987 Last Major Change—$.90 to $.93/gallon

1935 -- Sales Tax
1988 Last Major Change—Decreased from 5% to 4%

1937 -- Cigarettes
1985 Last Major Change—Increased from 15 to 23 cents per pack

1937 -- Motor Vehicle Registration
1985 Last Major Change—Changed from being a first or original registration fee to a tax based on purchase price of a motor vehicle on all transfers

1939 -- Bank Franchise
1979 Last Major Change—Increased from 5.5% to 6.0%

1939 -- Use Tax
1988 Last Major Change—Decreased from 5% to 4%

1941 -- Special Fuel
1984 Last Major Change—Increased from 12 to 13 cents per gallon on special fuel and from 10 to 11 cents per gallon on liquefied petroleum gases

1965 -- Interstate Fuels
Last Major Change—None

1975 -- Mineral Extraction
1984 Last Major Change—Changed from 6% Gross Yield to 2% Gross Yield AND 8% Net Income

1977 -- Energy Minerals
Last Major Change—None

1979 -- Excise Tax
1984 Last Major Change—Tax imposed on prime contractor only
Rate increased from 1.5% to 2%

A Description of Individual Taxes

Each tax category (sales, fuel, special and motor vehicle licenses) contains a number of individual taxes. These individual taxes vary in purpose, application and rates.

The following list gives the name of the tax, a description of its application, its location in statute and the rate or base for calculation.

TAX	**DESCRIPTION**
Alcohol Beverage Brand Registration Fee	Malt and cereal beverages and wines; alcoholic cordials, liqueurs, cocktails, etc.; distilled spirits, whiskeys, gin, rum, brandy, vodka, etc. Imposed on all brand labels requested to be registered and offered for sales by distillers, manufacturers, vintners and breweries importing products into the state. (Authority: SDCL 39-13-3) (Rate Base: 1st Label: $25.00, $50.00, $100.00; 2nd Label: $10.00, $15.00, $25.00)
Alcoholic Beverage 2% Purchase Price Tax	Imposed on all distilled spirits and wines imported and received by in-state licensed liquor wholesalers. (Authority: SDCL 35-5-6.1) (Rate Base: 2% of the purchase price paid for alcoholic beverages)
Amusement Machine Registration	Imposed on all mechanical or electronic amusement devices offered to the public for use. Any device used exclusively at a fair may be registered for 30 days by paying a fee of $3.00. Devices manufactured before 1940 are exempt from the fee. (Authority: SDCL 10-58) (Rate Base: $12.00 per machine; $3.00 per machine, temporary)
Bank Franchise Tax	Imposed on all banks and financial corporations, small loan companies and savings and loan companies on their net annual earnings in lieu of local and state personal property taxes. (Authority: SDCL 10-43-2, 3, 4) (Rate Base: 6% or $200.00 minimum)
Cigarette Excise Tax	Imposed on all packs of 20 cigarettes; stamps or impressions applied by the cigarette distributor prior to any sale to retailers for resale. (Authority: SDCL 10-5-3) (Rate Base: 23 cents cigarette stamps and impressions)
Cigarette Excise Tax	Imposed on all packs of 25 cigarettes which are applied by the cigarette distributor prior to any sale to retailers for resale. (Authority: SDCL 10-5-3) (Rate Base: 29 cents cigarette stamps and impressions)
Cigarette License Fee	Imposed on all applicants requesting a cigarette wholesaler's or distributor's license, such licenses are required prior to the purchase and affixing of cigarette stamps and meter impressions. (Authority: SDCL 10-50-9) (Rate Base: $150.00 annually or $75.00 semi-annually)
Coin Operated Laundromat Fee	Imposed on operators of coin operated laundromats and drycleaning businesses which is in lieu of sales or use tax provisions. $10.00 per unit in cities of 1,000 population or over and all rural areas. $8.00 per unit in cities of under 1,000 population. (Authority: SDCL 10-45-5.1) (Rate Base: $8.00 per unit and $10.00 per unit)
Commercial License Fees	In consideration of the unusual use of the public highways, each person, except as otherwise provided in this chapter, desiring to operate a motor vehicle, trailer or semitrailer, upon the public highways of this state as a motor carrier, annually pays the commercial motor vehicle fee based on his gross weight. (Authority: SDCL 32-9-15 and SDCL 32-9-22) (Rate Base: Fees are based on maximum gross weight)
Conservation Tax	Imposed on the severance of all energy minerals and paid quarterly by the severor. (Authority: SDCL 10-39B) (Rate Base: 2.4 mills of taxable value)
Contractors' Excise Tax	Contractors' Excise Tax of 1½% is imposed on gross receipts of prime and subcontractors on realty improvement contracts performed for certain companies. Sales and use tax is applicable on construction materials. (Authority: SDCL 10-46B) (Rate Base: 1½%) A contractors' excise tax of 2% is imposed on gross receipts of prime contractors on realty improvement contracts. (Authority: SDCL 10-46A) (Rate Base: 2%)
Contractors' Use Tax	Imposes use tax on contractors and subcontractors who use tangible personal property in the performance of realty improvement contracts. Tax applies on the cost or fair market value of property, whichever is greater. Materials used in public contracts are taxable. (See Contractors' Excise Tax) (Authority: SDCL 10-46-5) (Rate Base: 5%)

TAX	DESCRIPTION
Contractors' Use Tax	Imposes use tax on contractors and subcontractors who use tangible personal property in the performance of realty improvement contracts. Tax applies on the cost or fair market value of property, whichever is greater. Materials used in public contracts are taxable. (See Contractors' Excise Tax) (Authority: SDCL 10-46-5) (Rate Base: 5%, reduced to 4% on March 1, 1988)
Distilled Spirits Occupational Tax	Imposed on every gallon of distilled spirits imported and received by in-state licensed liquor wholesalers. (Authority: SDCL 35-5-3) (Rate Base: $3.93 per gallon)
Energy Minerals Severance Tax	Imposed on the owners of energy minerals for the privilege of severing said minerals. (Authority: SDCL 10-39A) (Rate Base: 4½% of taxable value)
Estate Tax	Imposed on estates in an amount equal to any unused Federal-State Death Tax Credit. (Authority: SDCL 10-40A) (Rate Base: Unused Federal Credit)
High-Point Beer Occupational Tax	Imposed on all 31 gallon barrels of high-point beer imported and received by all licensed beer and liquor wholesalers. (Authority: SDCL 35-5-3) (Rate Base: $8.50 per bbl., applies to all malt beverages as of April 1, 1988)
High-Point Beer, P.T.R. Tax	Imposed on every 31 gallon barrel of high-point beer imported by in-state licensed beer wholesalers and credited to the Commission on Alcoholism. (Authority: SDCL 35-5-21.3) (Rate Base: $.90 per bbl. Repealed July 1, 1988)
Inheritance Tax	Imposed on inheritances received by classified persons and others; based upon total estate less specified statutory exemptions. Spouses are totally exempt from inheritance tax. (Authority: SDCL 10-40-2) (Rate Base: 1½% to 30%)
Interstate Fuel Use Tax	The purpose of this is to provide an additional method of collecting fuel taxes from interstate motor vehicle operators commensurate with their operations on South Dakota highways and to permit the Department of Revenue to suspend this collection as to transportation entering South Dakota from any other state where it appears that South Dakota highway fuel tax revenue and interstate highway transportation moving out of South Dakota will not be unduly prejudiced thereby. (Authority: SDCL 10-49-1 thru 10-49-23) (Rate Base: .18/gallon - Diesel; .16/gallon - Liquid Petroleum Gas)
Light Wines and Diluted Beverage Tax	Imposed on all light wines and diluted beverage containing 3.2 to 14% alcohol by weight imported and received by in-state licensed liquor wholesalers. (Authority: SDCL 35-5-3) (Rate Base: $.90 per gallon)
Liquor License Fee (Other than retail)	Imposed on all applicants requesting permission to obtain and operate under the provision of any classified license listed in the area of distilled spirits and liquor. (Authority: SDCL 35-4-2) (Rate Base: $4,000.00 - Distiller; $5,000.00 - Wholesaler; $25.00 - Solicitors; $25.00 - Transporters; $100.00 - Carriers; $10.00 - Dispensers)
Beer License Fee	Imposed on all applicants requesting permission to operate as a malt beverage wholesaler or retailer, annual license and 50% of all fees retained at the local level. (Authority: SDCL 35-6-2) (Rate Base: $500.00 - Brewer; $400.00 - Wholesalers; $150.00 - Off-Sale; $250.00 - On-Off Sale; $150.00 - Transfers)
Low-Point Beer Occupational Tax	Imposed on all 31 gallon barrels of low-point (3.2) beer imported and received by all licensed beer wholesalers. (Authority: SDCL 35-5-3) (Rate Base: $5.00 per bbl. Repealed April 1, 1988)
Mobile Home Initial Registration Fee	In addition to any other license fees, registration fees, and compensation for the use of the highways, there is paid to the county treasurer upon application for the first or original registration of a mobile home, an additional license fee at the rate of three percent of the purchase price of such mobile home or the fair market value thereof, whichever is greater. The payment of such license fee shall be in full and in lieu of all occupational, sales, excise, privilege and franchise taxes levied by this state upon the gross receipts from all sales of mobile homes. (Authority: SDCL 32-5-16.1) (Rate Base: 3% on purchase price or fair market value)

TAX	DESCRIPTION
Motor Fuel Tax	A tax of eighteen cents per gallon or fraction thereof is imposed on all motor fuel sold or used in this state; except that the tax on motor fuel sold for use in aircraft is six cents per gallon. A tax of sixteen cents per gallon or fraction thereof is imposed on all ethanol blend sold or used in this state. The ethanol blend must contain a minimum of 10% by volume of ethyl alcohol of at least 99% purity derived from cereal grain. Said taxes shall be paid but once. (Authority: SDCL 10-47-1 thru 10-47-82) (Rate Base: .18/gallon - Motor Fuel; .16/gallon - Gasohol; .06/gallon - Aviation)
Motor Vehicle Excise Tax	In addition to all other license and registration fees for the use of the highways, a person pays an excise tax at the rate of three percent on the purchase price of any motor vehicle, as defined by 32-5-1, purchased or acquired for use on the streets and highways of this state and required to be registered under the laws of this state. This tax shall be in lieu of any tax levied by chapters 10-45 and 10-46 on the sales of such vehicles. (Authority: SDCL 32-5B-1 thru 32-5B-18) (Rate Base: 3% purchase price)
Municipal Contractors' Excise Tax	Municipal Contractors' Excise Tax imposed by city ordinance, administered by State Department of Revenue, tax in addition to state tax. (Authority: SDCL 10-46A and 10-52) (Rate Base: ½%)
Non-Commercial License Fees	License fees and compensation on noncommercial motor vehicles, trailers and semi-trailers for use of the highways payable under SDCL 32-5-5, shall be determined by the manufacturer's shipping weight. (Authority: SDCL 32-5-6 and SDCL 32-5-8) (Rate Base: Fees are based on the shipping weight)
Ore Tax	Imposed on all companies severing precious metals within the state; based on the gross yield and net income from the sale of such metal. Producers severing less than 20 ounces per year are exempt. (Authority: SDCL 10-39-24) (Rate Base: 2% of Gross Yield plus 8% of Net Income)
Other Wines and Diluted Beverage Tax	Imposed on wines and diluted beverages except sparkling wines containing 14.1 to 20% alcohol by weight imported and received by in-state licensed liquor wholesalers. (Authority: SDCL 35-5-3) (Rate Base: $1.45 per gallon)
Other Wines and Diluted Beverage Tax	Imposed on wines and diluted beverages except sparkling wines containing 20.1 to 24% alcohol by weight imported and received by in-state licensed liquor wholesalers. (Authority: SDCL 35-5-3) (Rate Base: $2.07 per gallon)
Reservation Cigarette Excise Tax	The reservation cigarette excise tax is imposed by tribal ordinance and is identical to the state cigarette excise tax. The tax is collected by the state and a share reverted to the tribe. (Authority: SDCL 10-12A) (Rate Base: 23 cents per pack of twenty; 29 cents per pack of twenty-five)
Reservation Sales, Use and Contractors' Excise Taxes	The reservation sales, use and contractors' excise taxes are imposed by tribal ordinance and are identical to the state sales, use and contractors' excise tax. (Authority: SDCL 10-12A) (Rate Base: 5%, reduced to 4% on March 1, 1988, 1½% or 2%)
Retail Liquor License Fee	These are the fees that may be assessed by the local governing board to any applicant requesting a retail liquor license to sell distilled spirits, liquor, wine and high-point beer. The fees marked "max" indicate that the local board may set any fee up to this maximum level. All fees remain with the local governing board recommending the issuance of such licenses within their jurisdiction. (Authority: SDCL 35-4-2)

	Rate Base:	City
Off-sale Package Liquor	$ 500.00 (max)	First Class
Off-sale Package Liquor	$ 400.00 (max)	Second Class
Off-sale Package Liquor	$ 300.00 (max)	Third Class
On-sale Retailer Liquor (New)	$1.00/person	First Class
On-sale Retailer Liquor	$1500.00	First Class
On-sale Retailer Liquor	$1200.00 (max)	Second Class
On-sale Retailer Liquor	$ 900.00 (max)	Third Class
On-sale Retailer Liquor (Sunday)	$ 200.00 (max)	All Classes
On-sale Retailer Liquor (Airport)	$ 250.00	All Classes
Off-sale Municipal Package	$ 500.00	All Classes
On-sale (wine)	$ 500.00	All Classes

TAX	DESCRIPTION
Sales and Service Tax	(License Required) Sales Tax applies on retailers' gross receipts from all sales of tangible personal property and services not specifically exempted. Exemptions include but are not limited to sales to the state and its political subdivisions, certain agricultural products and motor vehicles, motor fuel, newspapers, labor on new construction and prescription drugs. (Authority: SDCL 10-45) (Rate Base: 5%, reduced to 4% on March 1, 1988) Tax applies to receipts from amusement devices except coin operated washers and dryers subject to special licensing. (Rate Base: 3%) Farm machinery and irrigation equipment: tax applies on the cash difference whenever a trade-in or exchange of used farm machinery is involved. (Rate Base: 3%, reduced to 2% on March 1, 1988) Tax applies to receipts resulting from oil and gas field services. (Rate Base: 3%, reduced to 2% on March 1, 1988)
Snowmobile Excise Tax	In addition to the license fee in SDCL 32-5-9.1, there is assessed on each new snowmobile purchased or on each snowmobile on which no excise, sales or similar tax has been paid a three percent initial registration tax on the suggested list price as defined in SDCL 32-20A-17. (Authority: SDCL 32-5-9.3) (Rate Base: 3% on suggested list price)
Special Use Fuel Tax	A tax rate of eighteen cents per gallon is imposed on all special fuel sold or used in this state except that special fuel exempt from the tax by SDCL 10-48-3 and except liquified petroleum gas which is taxed at the rate of sixteen cents per gallon, and aviation fuel which is four cents per gallon. Said taxes are paid but once. (Authority: SDCL 10-48-1 thru 10-48-74) (Rate Base: .18/gallon - Diesel; .16/gallon - Liquid Petroleum Gas; .04/gallon - Aviation)
Title and Penalty Fees	Title fees are $5.00 per title; however, if the title is submitted more than 15 days after the date of sale a late fee of one dollar for each week or fraction thereof beyond the 15-day limitation for 25 weeks and a late fee of fifty dollars for 26 weeks or more. (Authority: SDCL 32-3-18 and SDCL 32-3-27) (Rate Base: $5.00 title fee, variable penalty)
Trading Stamp License Fee	Imposed annually on all trading stamp and coupon companies who wish to provide retailers with their products. (Authority: SDCL 37-19-1) (Rate Base: $50.00)
Uniform Municipal Sales and Use Taxes	Municipal sales and use taxes imposed by city ordinance, administered by the State Department of Revenue, tax in addition to state tax. State exemptions apply. Farm and irrigation equipment and food are occasionally exempted. (Authority: SDCL 10-52) (Rate Base: No specific rate, rates vary from ½% to 3%)
Use Tax	Use Tax is imposed on the privilege of the use, storage and consumption in this state of tangible personal property or services. Tax is imposed on persons using property, certain exemptions apply; property exempted if taxed under 10-45. Use tax license required. (Authority: SDCL 10-46) (Rate Base: 5%, reduced to 4% on March 1, 1988) A. Farm machinery and irrigation equipment not taxed under 10-45. (Rate Base: 3%) B. Property used in maintaining or operating any type of railroad company classified by 10-28.1 (Rate Base: 2½%)

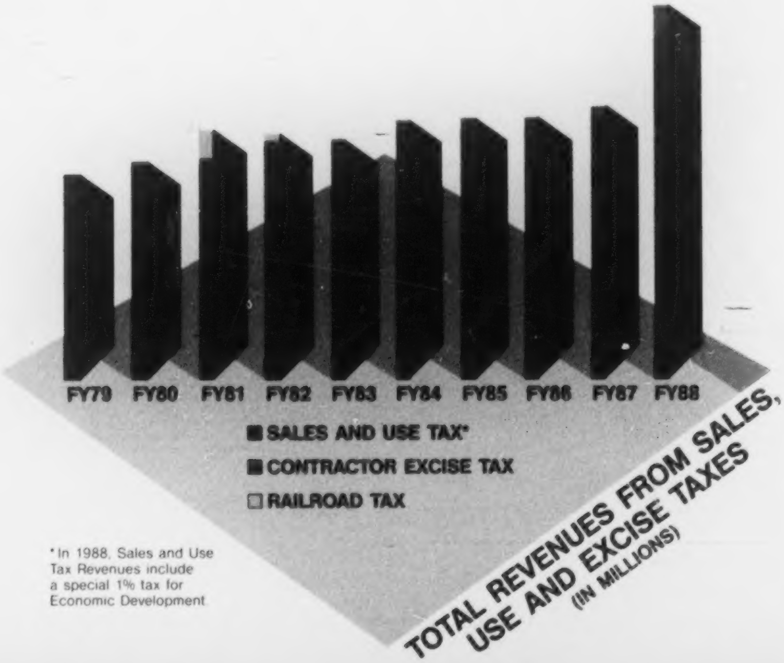
SALES, USE AND EXCISE TAXES

Sales, use and excise taxes produce the largest portion of the state's tax revenues. These revenues come from 41,725 businesses that currently pay sales, use and excise taxes on their products or services. Revenues from sales taxes made up over 56% of the general fund in fiscal year 1987 and 56% in fiscal year 1988.

Total Revenues

In fiscal year 1981, South Dakota had a state railroad tax. This 1% tax was added to the state sales tax. Revenues from the tax were used to purchase railroad property.

In February of fiscal year 1988, the state sales tax rate dropped from 5% to 4%. The 1% drop was due to the termination of a special tax to fund economic development in the state.



*In 1988, Sales and Use Tax Revenues include a special 1% tax for Economic Development

Fiscal Year	Total Revenue	Percent of Change
1979	$130,821,042	13.86%
1980	147,171,207	12.50%
1981	184,847,817	25.60%
1982	178,984,778	-3.17%
1983	173,539,811	-3.04%
1984	197,060,054	13.55%
1985	199,874,385	1.42%
1986	199,775,167	-0.05%
1987	209,964,108	5.10%
1988	324,755,987	54.67%

State sales tax receipts have averaged $194,679,436 over the last ten years.

Sales tax revenues have increased an average of 12% per year over the last ten years.

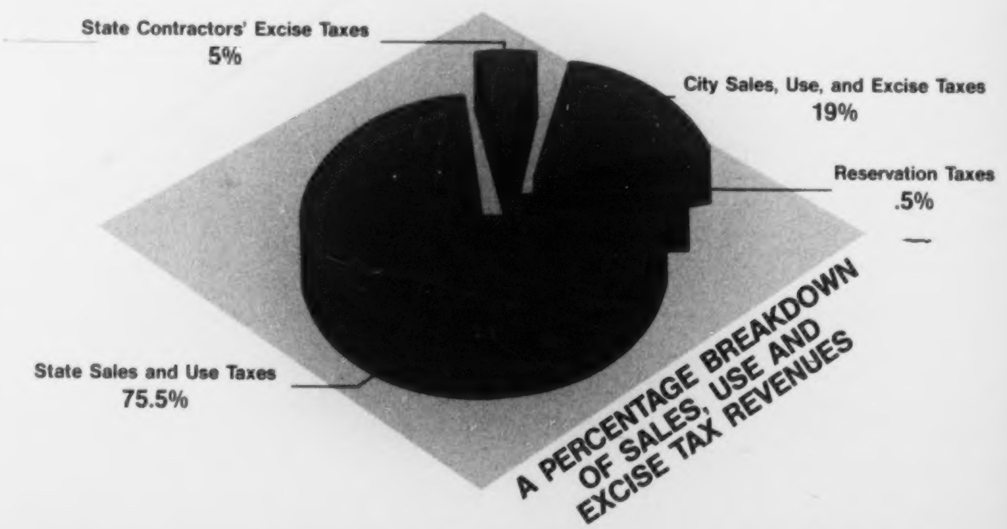
A Percentage Breakdown of Sales, Use and Excise Tax Revenues

In fiscal year 1988, sales, use and excise taxes in South Dakota totaled $324,755,987. Within this category are four types of tax: state sales and use taxes, state contractors' excise taxes, city sales, use and excise taxes and reservation taxes. The pie chart below illustrates the percentage of the $324 million in total tax produced by each tax type.

Total sales tax revenues broken out by tax types.

City sales tax revenues increased by 8.6% in fiscal year 1988.

Total Revenues - $324,755,987



Municipal and Reservation Taxes

While cities and Indian reservations set their own tax rates, the administrative task of collecting municipal and reservation taxes is performed by the Department. The dollars are then redistributed to the taxing units based on the amount collected from each city or reservation.

Sales tax revenues do not necessarily indicate the level of economic activity, since municipalities and Indian reservations vary in their tax rates and the size of their tax bases.

City/Reservation	Rate(s)	Adopted	FY 1987 Remittance	FY 1988 Remittance	% Increase [Decrease]
Aberdeen	1%,1½%,2½%	4-71	$3,882,685.88	$3,457,273.98	-10.96%
Alcester	1%	9-84	39,089.82	42,984.39	9.96%
Alexandria	1%	11-84	29,671.01	26,728.68	-9.92%
Avon	1%	9-84	41,397.01	39,134.05	-5.47%
Belle Fourche	1%,2%,3%	2-78	634,572.95	671,531.87	5.82%
Belvidere	1%	1-85	4,732.67	5,152.11	8.86%
Beresford	1%	7-77	116,091.63	121,672.21	4.81%
Box Elder	1%,2%	1-83	144,575.44	157,450.63	8.91%
Brandon	1%	4-77	96,717.23	114,168.76	18.04%
Bridgewater	1%	7-85	30,855.91	29,701.82	-3.74%
Britton	1%	1-84	84,218.73	94,952.90	12.75%
Brookings	1%,2%	1-82	1,203,380.13	1,347,950.95	12.01%
Burke	1%	3-88	0.00	7,485.11	0.00%
Canistota	1%,2%	7-79	37,638.64	41,844.38	11.17%
Canton	1%	4-77	156,522.82	160,534.42	2.56%
Centerville	1%	7-79	40,692.98	41,261.95	1.40%
Central City	1%	7-75	7,991.30	10,957.14	37.11%
Chamberlain	1%	4-79	216,586.29	221,334.94	2.19%
Chancellor	1%	1-84	8,493.64	8,534.18	0.48%
Cheyenne	4%,5%	6-76	605,269.31	624,666.88	3.20%
Clark	1%	3-86	86,720.00	87,394.63	0.78%
Clear Lake	1%	7-78	81,273.39	86,914.78	6.94%
Corsica	1%	1-87	9,355.77	38,173.32	308.02%
Custer	2%,3%	7-77	458,495.84	463,269.15	1.04%
De Smet	1%,2%	1-79	117,741.98	136,405.61	15.85%
Deadwood	1%,2%,¼%,1½%,2½%,3%	4-70	397,991.46	487,353.39	22.45%
Dell Rapids	1%	7-79	112,826.73	143,103.58	26.83%
Dupree	1%	1-85	19,481.09	21,782.66	11.81%

Edgemont	1%,2%	4-74	$102,258.92	$100,588.29	-1.63%
Elk Point	½%	7-79	1,360.87	1,130.50	-16.93%
Emery	½%	7-79	0.00	130.79	0.00%
Eureka	1%	7-85	73,341.45	73,376.07	0.05%
Faith	1%	3-85	52,182.53	57,183.80	9.58%
Faulkton	1%	7-88	0.00	7.58	0.00%
Flandreau	1%	7-81	104,636.30	113,336.76	8.31%
Ft. Pierre	1%,2%	10-78	153,116.31	167,413.25	9.34%
Garretson	1%	3-84	33,501.55	38,474.49	14.84%
Gary	1%	7-88	0.00	10,308.41	0.00%
Geddes	1%	5-87	0.00	10,270.68	0.00%
Gettysburg	1%	5-85	102,189.40	106,711.97	4.43%
Gregory	1%	1-87	34,617.59	126,627.51	265.79%
Groton	1%	1-79	64,214.85	64,833.52	0.96%
Harrisburg	1%	7-82	18,517.72	15,348.14	-17.12%
Hartford	1%	1-78	26,303.69	29,623.81	12.62%
Hermosa	1%	3-84	6,455.61	9,621.26	49.04%
Highmore	1%	10-79	63,297.06	70,227.93	10.95%
Hill City	1%,2%	7-77	87,695.10	98,013.98	11.77%
Hosmer	1%	7-82	17,307.46	18,380.60	6.20%
Hot Springs	1%,1½%,½%	11-71	352,515.10	369,882.26	4.93%
Howard	1%	11-86	29,623.78	77,572.09	161.86%
Humboldt	1%	7-82	11,707.03	12,773.91	9.11%
Hurley	1%	7-82	16,301.53	20,844.96	27.87%
Huron	1%,2%	10-72	1,943,344.08	1,993,123.85	2.56%
Ipswich	1%	7-77	54,659.90	55,642.67	1.80%
Irene	1%	7-84	19,503.30	26,968.65	38.28%
Iroquois	1%	7-81	10,757.14	12,386.09	15.14%
Kadoka	1%,2%	1-77	78,191.32	81,944.30	4.80%
Kennebec	1%	7-78	22,807.70	22,527.66	-1.23%
Keystone	2%	7-72	136,573.07	147,189.24	7.77%
Kimball	1%	1-81	44,264.51	50,102.24	13.19%
Lake Andes	1%	7-84	40,305.62	43,709.86	8.45%
Lake Preston	1%	1-81	38,023.73	39,357.55	3.51%
Lead	1%,2%	4-72	255,898.62	280,138.09	9.47%
Lennox	1%	1-74	75,786.59	79,090.81	4.36%
Leola	1%	11-87	0.00	11,963.40	0.00%
Madison	1%,2%	4-72	397,182.39	744,089.45	87.34%
Marion	1%	7-80	55,371.78	50,610.44	-8.60%
Martin	1%	7-80	93,207.91	94,192.47	1.06%
Midland	1%	7-83	12,025.44	11,966.45	-0.49%
Milbank	1%	7-88	0.00	0.00	0.00%
Miller	1%	9-86	88,971.89	42,926.41	-51.75%
Mission	1%,2%	11-73	142,075.97	141,641.50	-0.31%
Mitchell	1%,2%,3%	1-77	2,310,376.71	2,683,665.51	16.16%
Mobridge	1%	11-86	150,052.25	324,486.21	116.25%
Monroe	1%	1-81	3,809.56	3,720.74	-2.33%
Montrose	1%	7-88	0.00	0.44	0.00%
Murdo	1%,2%,3%	1-78	69,863.98	97,527.65	39.60%
New Underwood	2%	3-86	18,079.12	23,324.33	29.01%
Newell	1%	7-78	32,685.58	33,908.44	3.74%
North Sioux City	1%	5-88	0.00	0.00	0.00%
Oacoma	1%	4-82	61,144.14	64,004.69	4.68%
Parker	1%	7-83	36,879.19	41,267.28	11.90%
Parkston	¼%,1%	10-79	22,409.14	84,666.12	277.82%
Philip	1%	4-76	112,690.44	118,947.78	5.55%
Pierre	1%,2%,3%	1-77	1,349,115.02	1,404,484.18	4.10%
Pine Ridge	4%,5%	12-70	252,238.78	335,383.99	32.96%
Platte	1%	7-86	85,259.08	117,698.94	38.05%
Presho	1%	7-78	44,375.76	45,637.60	2.84%
Rapid City	2%,2½%	5-72	11,424,648.38	12,573,609.61	10.06%
Redfield	1%	1-81	199,077.58	215,183.55	8.09%
Roscoe	1%	1-79	26,634.95	27,700.43	4.00%
Rosebud	5%	1-78	444,417.64	549,232.82	23.58%
Salem	1%	7-83	80,884.19	83,276.30	2.96%
Scotland	1%	7-82	46,944.99	51,839.86	10.43%
Selby	1%	9-87	0.00	31,438.34	0.00%
Sioux Falls	1%,2%	1-74	19,917,385.46	21,280,786.95	6.85%
Sisseton	1%	7-78	173,630.28	181,738.04	4.67%
Spearfish	1%,2%	10-71	1,033,574.41	1,069,360.12	3.46%
Spencer	1%	1-87	2,408.90	11,331.51	370.40%
Springfield	1%	7-84	44,700.25	48,150.34	7.72%
Stickney	1%	7-86	10,561.04	14,757.27	39.73%
Sturgis	1%,2%,3%	11-71	482,855.69	502,006.53	3.97%
Tea	1%	7-82	21,559.99	24,279.27	12.61%
Timber Lake	1%	3-87	3,695.61	31,135.98	742.51%
Toronto	1%	9-85	8,497.19	9,458.92	11.32%
Tripp	1%	1-88	0.00	10,506.56	0.00%
Tyndall	1%	1-86	55,031.65	59,437.73	8.01%
Vermillion	1%,2%,3%	7-80	524,412.90	612,305.77	16.76%
Viborg	1%	4-80	41,183.40	43,658.85	6.01%
Wagner	1%	7-87	0.00	101,753.72	0.00%
Wakonda	1%	1-82	14,100.31	15,980.73	13.34%

Wall	1%,2%,3%	10-71	$ 276,423.13	$ 280,643.85	1.53%
Watertown	1%,2%	1-78	1,792,983.60	1,918,534.81	7.00%
Waubay	1%	1-81	18,420.14	20,795.43	12.90%
Webster	1%	7-81	151,063.03	168,789.77	11.73%
Wessington Springs	1%	7-78	70,893.40	75,022.04	5.82%
White River	1%	7-78	37,081.03	30,137.98	-18.72%
Whitewood	1%,2%	7-76	21,582.95	28,513.17	32.11%
Willow Lake	1%	5-85	15,083.60	14,930.99	-1.01%
Winner	1%	1-80	298,095.03	326,165.36	9.42%
Woonsocket	1%	7-79	35,927.41	35,329.96	-1.66%
Worthing	1%	1-84	6,535.65	8,669.53	32.65%
Yankton	1%	7-79	1,188,059.93	1,270,562.00	6.94%
TOTAL			**$56,542,496.92**	**$61,317,720.15**	**8.45%**

A Comparison of South Dakota's Local Sales Taxes with Surrounding States

During fiscal year 1987, 11 municipalities enacted local sales taxes. In fiscal year 1988, seven more municipalities began a local sales tax, bringing the total number of local governments with sales and use taxes to 120. In addition, one city repealed and six cities amended their local sales tax ordinances. The number of local governments in South Dakota using a sales tax is approximately two times higher than any other state in the region.

South Dakota has 52 more local governments using a sales tax than any other state in the region.

A Comparison of Local Sales Taxes in South Dakota and Surrounding States

(As of August 1988)

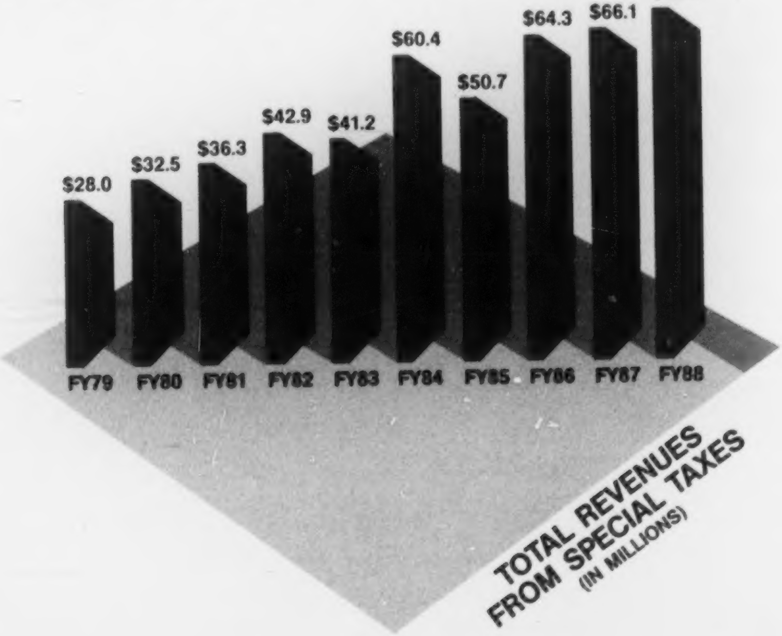
	Number of local governments with a sales tax*	Maximum local rate
South Dakota	**120****	**3**
Iowa	68	1
Minnesota	4	1
Montana		No Local Tax
Nebraska	25	1.5
North Dakota	4	1
Wyoming	15	2

* *One of the local governments implements a city excise tax, the remainder is sales and use tax.*

** *This is the number of local governments, not the number of taxes and tax rates. Some local governments have several rates — as many as six different rates.*

Total Revenues

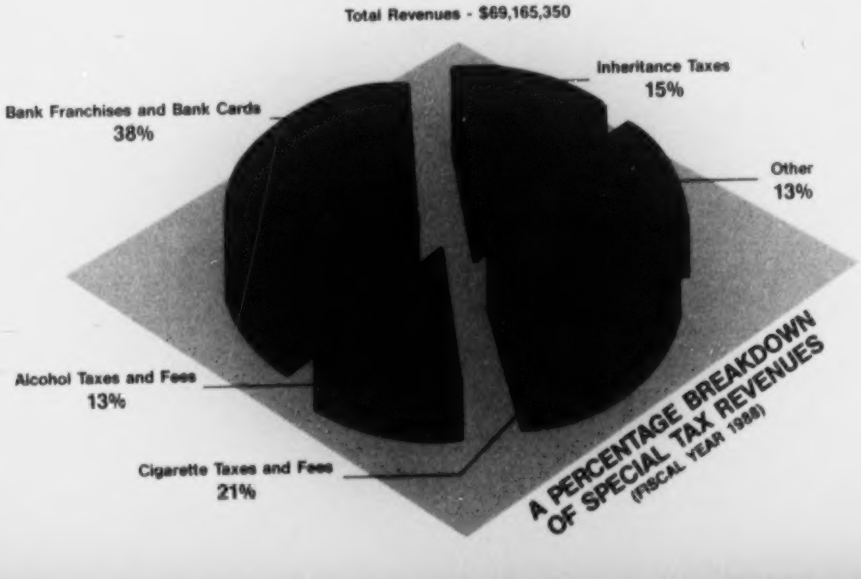
The revenues collected in fiscal 1988 from the category of Special Taxes were $69,165,350. This tax category includes: cigarette excise taxes; cigarette license fees; reservation cigarette excise taxes; inheritance taxes; bank franchise taxes; ore taxes; energy mineral severance taxes; coin operated laundromat license fees; beer, wine and distilled spirits taxes; beer and liquor license fees; and alcohol beverage brand registration fees.



TOTAL REVENUES FROM SPECIAL TAXES (IN MILLIONS)

Special Tax revenues have increased 147% over the last ten years.

The Special Tax category can be divided into four major types: bank franchise taxes; inheritance taxes, alcohol taxes and cigarette taxes. The pie chart below illustrates the percentage of revenues produced by each type of tax.



A PERCENTAGE BREAKDOWN OF SPECIAL TAX REVENUES (FISCAL YEAR 1988)

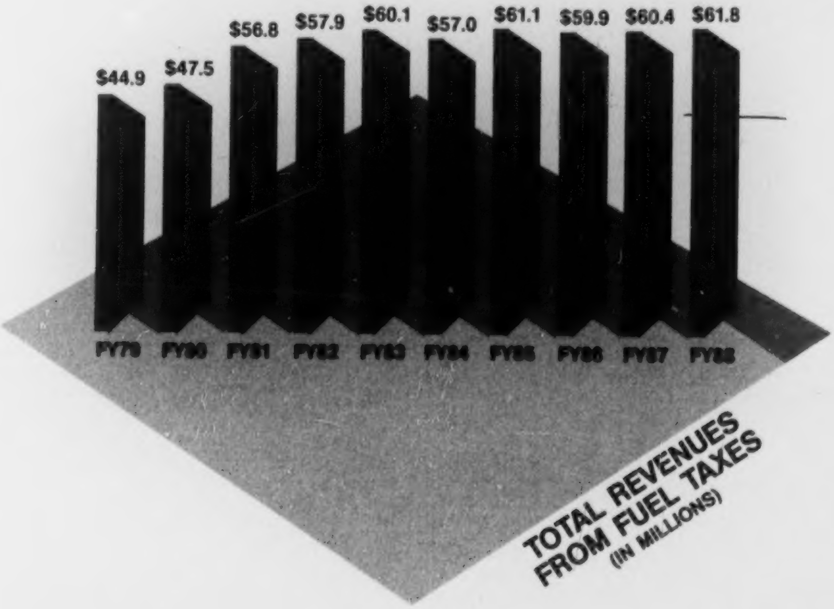
In fiscal year 1988, bank franchise and bank card taxes generated 38% of special tax revenues.

FUEL TAX AND MOTOR VEHICLE LICENSING

Total Fuel Tax Revenues

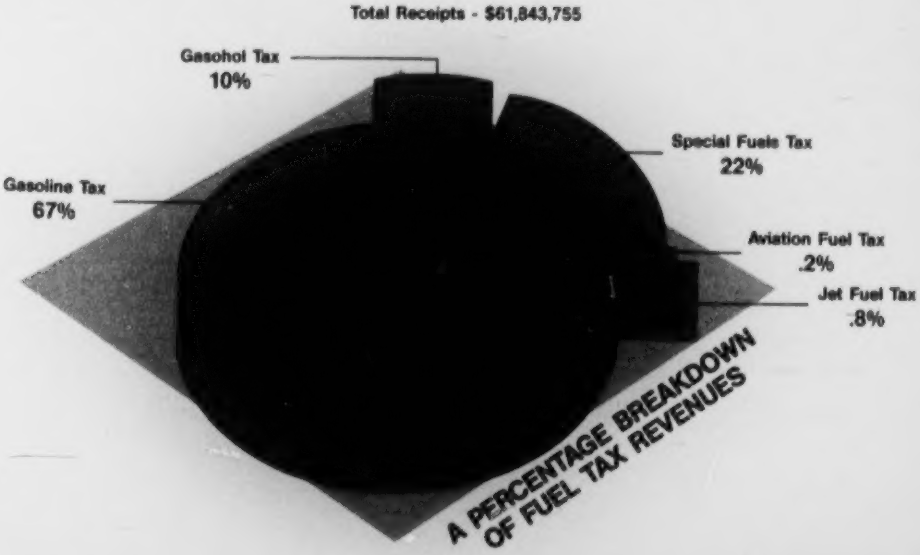
Fuel taxes include taxes on gasoline, gasohol, aviation fuel, jet fuel, liquid petroleum gas (LPG) and diesel fuel. In fiscal year 1988, there were 2,509 licensed fuel distributors and retail dealers in South Dakota. Industry sales were approximately $734,923,933.

Total fuel tax collections prior to refunds.



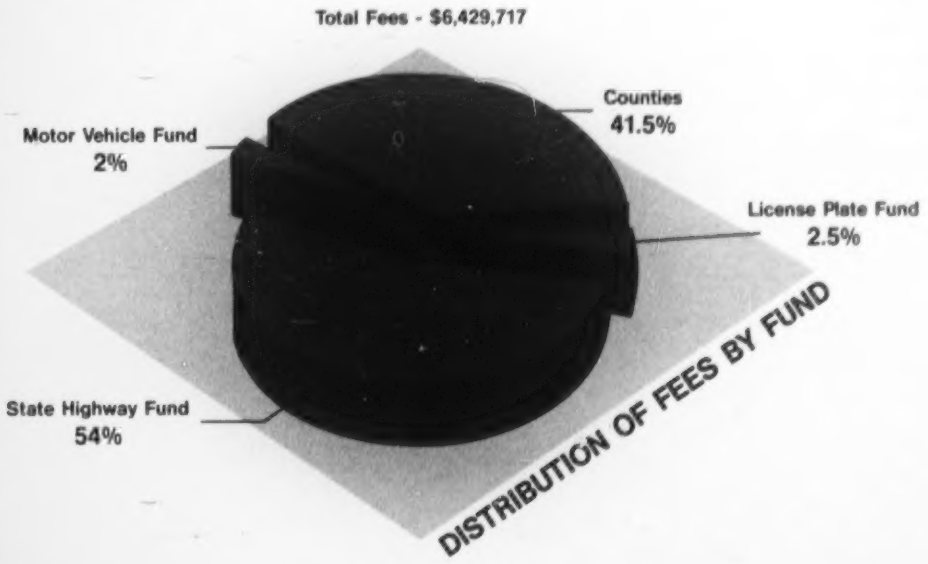
Of the five types of fuels sold in South Dakota, gasoline is by far the most significant, producing 69% of the total fuel tax revenues in fiscal year 1988. The chart below illustrates the percentage of the total fuel tax revenues produced by each type of fuel.

In fiscal year 1988, gasoline taxes generated 69% of the total fuel tax revenues.



Prorate and Port of Entry Fees

Prorate and port of entry fees are licensing fees levied on commercial motor carriers doing business within the state. The amount of the fee is determined by the number of miles the carrier travels within the state. Over 95% of the fees are used by the state and counties to maintain public roads.



Total revenues during fiscal year 1988 were $6,748,175. Of this amount, 54% was used to maintain state highways, 41.5% was used to maintain county highways, 2% went to the State Motor Vehicle Fund and 2.5% to the License Plate Special Revenue Fund.

Distribution of Fees by County

Aurora	$26,284
Beadle	78,199
Bennett	21,843
Bon Homme	34,830
Brookings	78,631
Brown	135,180
Brule	30,982
Buffalo	8,189
Butte	37,271
Campbell	20,279
Charles Mix	50,616
Clark	36,240
Clay	41,532
Codington	73,485
Corson	37,896
Custer	29,625
Davison	54,706
Day	46,935
Deuel	28,326
Dewey	29,706
Douglas	22,466
Edmunds	33,825
Fall River	$34,620
Faulk	25,712
Grant	41,707
Gregory	33,989
Haakon	22,570
Hamlin	27,296
Hand	38,230
Hanson	19,809
Harding	18,716
Hughes	52,869
Hutchinson	45,173
Hyde	15,636
Jackson	21,079
Jerauld	19,202
Jones	14,531
Kingsbury	39,665
Lake	43,171
Lawrence	64,624
Lincoln	54,240
Lyman	28,849
McCook	32,052
McPherson	27,313
Marshall	$32,706
Meade	77,831
Mellette	15,515
Miner	24,393
Minnehaha	293,935
Moody	32,680
Pennington	229,425
Perkins	36,740
Potter	25,985
Roberts	54,971
Sanborn	22,379
Shannon	31,764
Spink	62,094
Stanley	16,770
Sully	20,739
Todd	28,717
Tripp	47,834
Turner	42,682
Union	42,420
Walworth	31,857
Yankton	60,647
Ziebach	18,367
TOTAL	$2,928,581

In fiscal year 1988, 42% of the prorate and port of entry fees were distributed to counties.

Titles and Registrations

Any vehicle operated on South Dakota's roadways, including mobile homes, trailers and snowmobiles, must have a title verifying ownership. If used on public roadways, the vehicle must also be registered. Registration is confirmed by the issuance of a license plate.

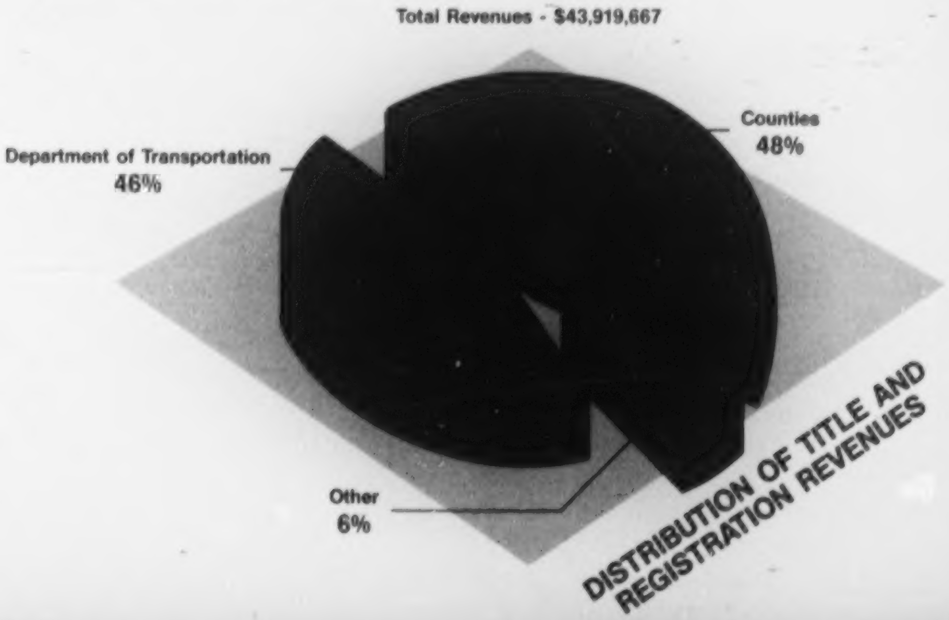
Title and Registration Revenues

	FY 1988	FY 1987	Percent Change
Fees Retained by Counties:			
Mobile Home Registration Fees (85%)	$ 484,095	$ 555,031	-12.78%
License Plate Fees	9,031,995	8,806,302	2.56%
License Plate Fees - State's Share*	979,380	1,202,661	-18.57%
License Plate Fees - Counties', Cities', Townships' Share	11,752,492	11,564,922	1.62%
Snowmobiles	66,176	55,956	18.26%
Temporary Special Permits	8,705	8,740	-0.40%
Mobile Home Plates	11,040	23,660	-53.33%
Dealer Fees, Duplicate Dealer Plates	96,400	87,282	10.44%
Noncommercial Duplicate Plates	48,788	19,895	145.20%
Commercial Duplicate License Plates	758	1,554	-51.22%
Title and Penalty Fees	856,812	682,718	25.50%
Trailer ID Fees	12,149	9,296	30.69%
Replacement Plate Fees	4,344	4,184	3.82%
Motorcycle Safety Education Fees	47,435	51,225	-7.40%
Mobile Home Registration Fees - State Share (15%)	85,437	97,947	-12.78%
Other Vehicle 3.0% Registration Fees	20,181,821	17,853,852	13.04%
Snowmobile 3.0% Initial Registration Fees	34,925	33,167	5.30%
Register of Deeds Fees	216,676	353,852	-38.77%
Total Receipts	$43,919,667	$41,412,244	6.05%

* *State Motor Vehicle Fund, License Plate Special Revenue Fund*

Title, registration and other associated fees produced revenues of $43,919,667 in fiscal year 1988. This amount was an increase of 6% over fiscal year 1987 and 55% over fiscal year 1986.

The total change from fiscal year 1987 to fiscal year 1988 was a 6% increase.



Property taxes in South Dakota are part of a larger system of taxation that includes sales taxes, fuel taxes, motor vehicle licensing and a wide variety of special taxes. Property taxes are, however, local taxes. They are the primary source of dollars for school systems, counties, municipalities and other local government units. Consequently, their administration is a local responsibility. The authority of the Department of Revenue is limited to assisting local government units in making property tax assessments that are fair and in compliance with the law. The department does not collect or use property taxes.

How Property Taxes Are Applied

Property owners in South Dakota may be taxed by two or more of the following units of government: cities, counties, townships, school districts, water districts and, in some cases, units such as fire and sanitary sewer districts. There are, however, three steps that are common to the application of property taxes in each governmental unit.

1

Establishing the Value of Property

The first step is to establish the value of all the property within the boundaries of each unit of government. Because all property is not of equal value, individual values are arrived at based on the price the property would bring if sold. This selling price, determined by the sale price of comparable properties and known as the true and full value, is what establishes the value of the property.

2

Establishing the Amount of Tax

The second step is to determine the amount of taxes needed to meet the cost of operating a unit of government. The higher the cost of operating the city or school district, the larger the revenues required from property taxes. Revenues from property taxes, combined with other monies such as federal grants, must equal the size of the budget of the unit of government.

3

Establishing a Tax Rate

The third step, establishing a tax rate to apply to individual pieces of property, is based on steps one and two. The tax rate for all property in a local unit of government is arrived at by dividing the value of all the property into the amount of the budget that is unfunded from other sources.

This calculation results in a tax rate expressed in dollars of tax per thousand dollars of property value, or "dollars per thousand." If the dollars per thousand were $4, the tax on a home valued at $50,000 would be calculated at $4 X 50 and would result in a tax of $200.

In practice, all the tax rates that apply to a property are added together, resulting in a single tax levy. This single levy, however, is always the product of two or more tax rates assessed by different government entities as illustrated on the top of the next page.

Local Units of Government Taxing A Hypothetical Parcel of Property

Property "X" taxed at a rate of $74.18 per thousand dollars of taxable value.

Unit of Government	Amount of Tax
School District Tax	$41.44 per thousand
County Tax	11.85 per thousand
City Tax	20.64 per thousand
Township Tax	0 per thousand
Water District Tax	0.25 per thousand
Fire District Tax	0 per thousand
Sanitary District Tax	0 per thousand
TOTAL	74.18 per thousand

Property Tax Variables

Three major variables affect the taxes on individual pieces of property:

1. the size of the combined budgets of the governmental units taxing the property;
2. the value of all the property in the governmental unit;
3. the value of the individual piece of property.

A change in any one of these three variables will change a property owner's tax levy. For example:

if budgets decrease even though the value of all the property in a taxing jurisdiction as well as the value of an individual piece of property remain the same, the tax on the individual piece of property will decrease;

if budgets and the value of an individual piece of property remain the same while the value of the property in the rest of a taxing jurisdiction decreases (due to a drop in land prices, for example), the tax on the individual piece of property will increase;

if budgets and the value of property in a taxing jurisdiction remain the same while the value of an individual piece of property increases (due to a new addition on a home, for example), the tax on that individual piece of property will increase.

The chart below illustrates the effect of changes made in property tax variables.

Even after the tax rate is established, the rate cannot be applied uniformly to all property because school districts tax agricultural land at a lower rate than other property.

The Effect of Changes in Property Tax Variables On A Parcel of Property

If local government budgets **decrease**	AND	The value of property in the gov't. unit as a whole **remains the same**	AND	The value of the individual's parcel of property **remains the same**	**TAXES DECREASE**
If local government budgets **remain the same**	AND	The value of property in the gov't. unit as a whole **decreases**	AND	The value of the individual's parcel of property **remains the same**	**TAXES INCREASE**
If local government budgets **remain the same**	AND	The value of property in the gov't. unit as a whole **remains the same**	AND	The value of the individual's parcel of property **increases**	**TAXES INCREASE**

Limits on Property Taxes

Although budgets control the size of a political subdivision's taxes, there are limits on the amount of taxes that can be levied. First, tax rates may not be based on more than 60% of the value of a piece of property. This limit means that if a piece of property is valued at $100,000, only $60,000 of that amount is subject to property tax.

The second limit is on the rate per thousand dollars of value. Each unit of local government is limited in the dollars per thousand it may tax. For example, the maximum rate for cities is $45 per thousand, while the maximum rate for townships is $5 per thousand dollars of property value.

Total Property Taxes

Taxes levied on property in South Dakota increased 4% from fiscal year 1987 to fiscal year 1988. Taxes on agricultural property increased 3%, while nonagricultural property taxes increased 6%.

Total Property Taxes 1987 - 1988

	1987	1988
Agricultural Property	$110,052,901	$114,144,921
Non Agricultural Property	224,366,784	238,892,965
Utilities		
Railroads	679,984	546,801
Telegraph	13,884	9,413
Electric Light, Power, etc.	15,542,999	16,422,905
Telephone Companies (within)	7,068,918	7,049,271
Telephone Companies (without)	2,127,663	2,236,597
Special Assessments	3,356,070	3,343,306
TOTAL	$363,209,203	$382,646,179

Taxes Levied By Local Units of Government

Each governmental unit levies its own property taxes to meet its budget. The following chart compares the total amount of tax levied by each unit of government.

Taxes Levied By Local Units of Government

	Amount Taxed	Percent of Total
County (Includes Library, Secondary Road, Fire Fighting Purposes, Telephone Outside-General Fund)	$ 76,218,239	19.92%
Cities and Towns	[illegible]	[illegible]
Schools	242,560,952	63.39%
Townships	[illegible]	[illegible]
Conservancy Subdistricts	973,108	.25%
*Other Special Districts	[illegible]	[illegible]
TOTAL	[illegible]	100.00%

*Includes such districts as: Fire, Railroad Authority, Sanitary Sewer, Paving, etc.

The following chart compares the 1988 effective tax rate in 27 of South Dakota's largest cities (nonagricultural property) and townships (agricultural property). The effective tax rate is the percentage of a property's sale price that will be paid in taxes. For example, if the effective tax rate is 2% the taxes on a home selling for $40,000 would be $800 per year. The information below is based on a parcel of property with a $40,000 selling price and is calculated for nonagricultural commercial and residential property and agricultural property.

In 1988, Brandon had the lowest effective tax rate among the state's 27 largest towns.

Non Agricultural Taxes Payable in 1988

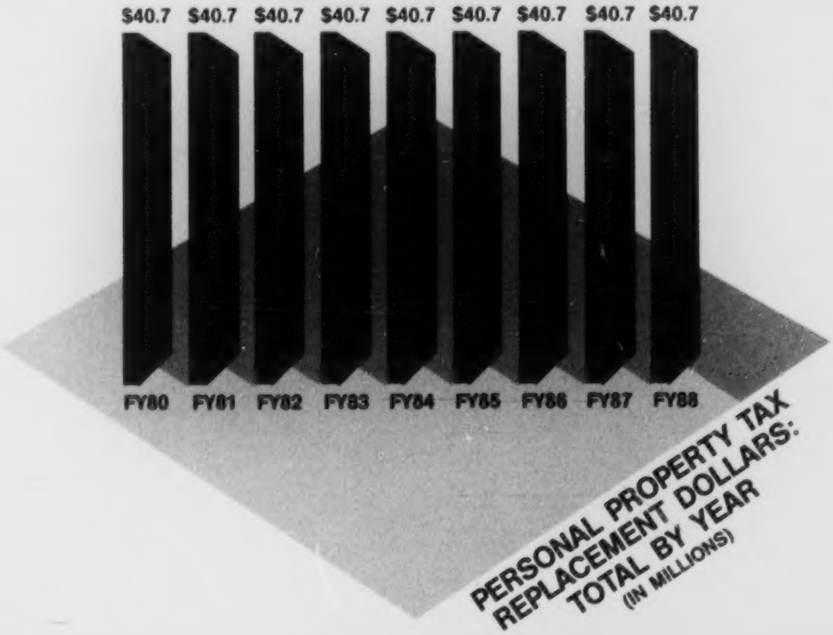
	Commercial		Residential	
City	**Effective Tax Rate X $40,000 =**	**A Tax of...**	**Effective Tax Rate X $40,000 =**	**A Tax of...**
Aberdeen	3.20	$1,279	2.65	$1,060
[redacted]	[redacted]	[redacted]	[redacted]	[redacted]
Brandon	1.98	792	2.12	849
[redacted]	[redacted]	[redacted]	[redacted]	[redacted]
Canton	3.76	1,505	3.03	1,214
[redacted]	[redacted]	[redacted]	[redacted]	[redacted]
Dell Rapids	2.38	951	2.45	980
[redacted]	[redacted]	[redacted]	[redacted]	[redacted]
Hot Springs	3.05	1,219	3.09	1,237
[redacted]	[redacted]	[redacted]	[redacted]	[redacted]
Lead	2.75	1,101	3.03	1,213
[redacted]	[redacted]	[redacted]	[redacted]	[redacted]
Milbank	2.18	870	2.19	878
[redacted]	[redacted]	[redacted]	[redacted]	[redacted]
Mobridge	3.96	1,583	3.19	1,274
[redacted]	[redacted]	[redacted]	[redacted]	[redacted]
Rapid City	2.59	1,036	2.81	1,122
[redacted]	[redacted]	[redacted]	[redacted]	[redacted]
Sioux Falls	2.34	935	2.27	908
[redacted]	[redacted]	[redacted]	[redacted]	[redacted]
Spearfish	2.08	831	2.65	1,059
[redacted]	[redacted]	[redacted]	[redacted]	[redacted]
Vermillion	3.14	1,255	2.89	1,155
[redacted]	[redacted]	[redacted]	[redacted]	[redacted]
Webster	3.77	1,507	3.08	1,231
[redacted]	[redacted]	[redacted]	[redacted]	[redacted]
Yankton	2.32	926	2.17	867

Agricultural Taxes Payable in 1988

Township	**Effective Tax Rate X $40,000 =**	**A Tax of...**
Aberdeen Twp. 6-1	1.46	$ 585
[redacted]	[redacted]	[redacted]
Brandon Twp. 49-2	1.49	597
[redacted]	[redacted]	[redacted]
Canton Twp. 41-1	1.35	539
[redacted]	[redacted]	[redacted]
Dell Rapids Twp. 49-3	1.24	497
[redacted]	[redacted]	[redacted]
Hot Springs Twp. 23-2 (Unorg.)	1.64	658
[redacted]	[redacted]	[redacted]
Lead Twp. 40-1 (Unorg.)	1.09	434
[redacted]	[redacted]	[redacted]
Alban Twp. 25-4	.93	372
[redacted]	[redacted]	[redacted]
Mobridge Twp. 62-3 (Unorg.)	1.63	653
[redacted]	[redacted]	[redacted]
Rapid City Twp. 51-4 (Unorg.)	1.50	599
[redacted]	[redacted]	[redacted]
Sioux Falls Twp. 49-5	1.41	564
[redacted]	[redacted]	[redacted]
Spearfish Twp. 40-2 (Unorg.)	1.54	615
[redacted]	[redacted]	[redacted]
Vermillion Twp. 13-1	1.32	526
[redacted]	[redacted]	[redacted]
Webster Twp. 18-4	1.50	600
[redacted]	[redacted]	[redacted]
Unorganized Twp. 93-55 (63-3)	1.19	474

Replacement of the Personal Property Tax

In 1979 personal property taxes were eliminated in South Dakota. Since then, the legislature has appropriated $40.7 million each year in general fund monies to replace personal property tax revenues lost to counties. The first chart shows the personal property tax dollars appropriated in each year since 1980, and the second chart lists the personal property tax replacement dollars distributed to counties in fiscal 1988.



The amount of dollars appropriated by the legislature for personal property tax replacement has remained constant since 1980.

Minnehaha county received the largest amount of personal property tax replacement dollars in fiscal year 1988.

Distribution by County (Fiscal Year 1988)

County	Amount	County	Amount	County	Amount
Aurora	$382,194	Fall River	$421,222	Marshall	$442,231
Beadle	1,224,863	Faulk	379,473	Meade	593,927
Bennett	265,790	Grant	576,142	Mellette	204,691
Bon Homme	566,149	Gregory	523,561	Miner	359,636
Brookings	1.199,112	Haakon	273,824	Minnehaha	5,088,497
Brown	2,344,307	Hamlin	398,521	Moody	527,111
Brule	505,791	Hand	674,853	Pennington	1,856,387
Buffalo	111,868	Hanson	334,010	Perkins	541,354
Butte	457,567	Harding	332,170	Potter	374,419
Campbell	290,371	Hughes	624,155	Roberts	770,389
Charles Mix	776,014	Hutchinson	867,726	Sanborn	316,639
Clark	510,971	Hyde	232,835	Shannon	110,404
Clay	521,849	Jackson	230,339	Spink	830,423
Codington	1,057,634	Jerauld	363,474	Stanley	163,888
Corson	363,718	Jones	197,619	Sully	247,092
Custer	252,540	Kingsbury	603,710	Todd	276,424
Davison	971,218	Lake	604,458	Tripp	761,907
Day	596,339	Lawrence	674,227	Turner	734,449
Deuel	502,891	Lincoln	674,505	Union	626,158
Dewey	244,788	Lyman	375,670	Walworth	463,063
Douglas	431,095	McCook	540,913	Yankton	853,942
Edmunds	465,378	McPherson	486,618	Ziebach	168,601
				TOTAL	$40,744,104

Sales To Assessment Ratio Analysis

One factor in the amount of tax levied on a parcel of property is the value assigned to the property. If, for example, the rate of tax is $4 per thousand dollars of value and the value of the property is determined to be $30,000, the tax will be $120. On the other hand, if the property is valued at $40,000, the tax will be $160.

The accuracy of assessments can be evaluated by comparing them with the actual sale prices of property. The Sales to Assessment Ratio Analysis in the following chart compares, by county, the assessed value of property with its real value, i.e., sale price. The ratio is expressed as a percentage and is found by dividing the assessed value by the selling price. Thus, a parcel assessed at a value of $32,000 and selling at $40,000 would have an assessment/sales ratio of 80%.

Sales to Assessment Ratio Analysis

	Agricultural	Residential
Aurora	78.3	80.7
Beadle	78.6	67.5
Bennett	41.3	40.4
Bon Homme	49.8	79.8
Brookings	57.9	62.9
Brown	68.0	72.8
Brule	77.6	79.1
Buffalo	75.2	0
Butte	62.6	79.2
Campbell	76.5	55.5
Charles Mix	60.4	66.2
Clark	68.9	85.8
Clay	64.6	92.1
Codington	70.1	73.8
Corson	91.3	84.6
Custer	68.9	87.3
Davison	76.2	93.0
Day	75.9	97.0
Deuel	66.5	82.0
Dewey	64.3	83.4
Douglas	79.9	88.5
Edmunds	72.2	75.5
Fall River	49.4	62.7
Faulk	85.6	112.5
Grant	62.8	80.0
Gregory	87.1	67.6
Haakon	48.7	53.5
Hamlin	72.1	79.4
Hand	72.8	84.4
Hanson	76.5	83.5
Harding	88.1	83.9
Hughes	77.2	83.7
Hutchinson	71.2	89.0

Sales to Assessment Ratio Analysis (cont.)

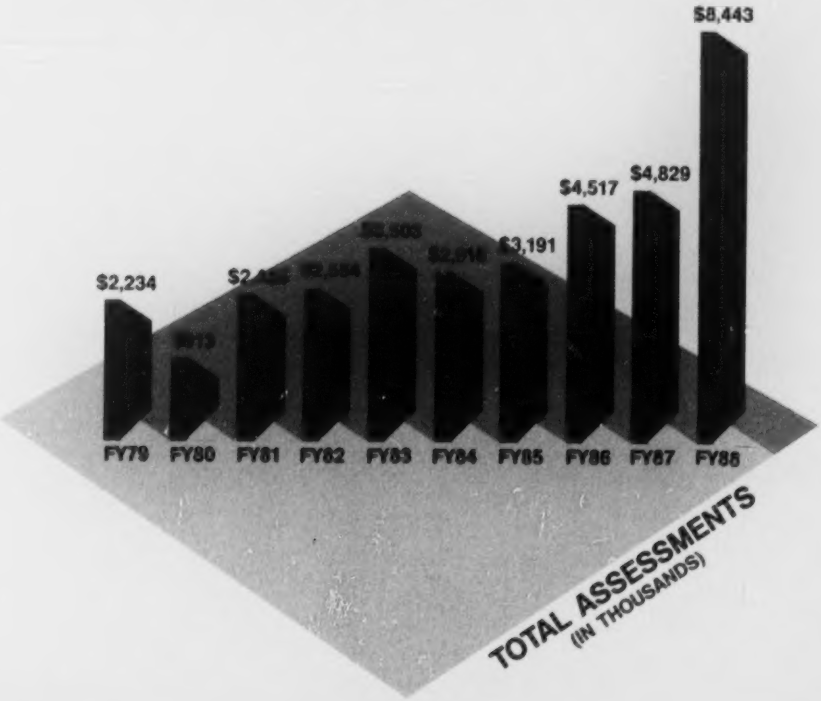
	Agricultural	Residential
Hyde	79.3	76.6
Jackson	80.0	70.5
Jerauld	80.6	95.3
Jones	60.4	68.4
Kingsbury	70.9	80.8
Lake	71.9	72.2
Lawrence	67.4	74.1
Lincoln	66.5	79.3
Lyman	73.4	59.4
McCook	72.3	93.1
McPherson	97.9	105.2
Marshall	73.9	98.8
Meade	56.3	67.3
Mellette	82.4	83.5
Miner	84.5	89.7
Minnehaha	64.2	60.5
Moody	68.4	69.3
Pennington	56.8	74.3
Perkins	95.8	93.9
Potter	68.5	89.9
Roberts	61.5	80.8
Sanborn	63.6	93.6
Shannon	74.2	95.4
Spink	59.2	108.4
Stanley	86.6	69.3
Sully	83.6	76.0
Todd	44.4	62.7
Tripp	68.1	72.5
Turner	57.2	98.4
Union	70.1	87.9
Walworth	77.4	81.0
Yankton	75.4	92.2
Ziebach	76.2	134.1

AUDITS

To insure that businesses are correctly reporting their taxes, the Department of Revenue performs regular audits on financial records. Audits may be carried out on any tax-paying license holder, in-state or out-of-state, large or small.

Audits result in the correction of errors made by businesses in the payment of taxes. These corrections meant an additional $8,443,493 in tax revenues (assessments and penalties) in fiscal year 1988.

TOTAL ASSESSMENTS: A 10-YEAR COMPARISON
(IN THOUSANDS)



Total audits have increased 50% over the past 10 years. Assessments have increased 74% over the past 10 years.

Audits and Assessments
(Fiscal Year 1988)

	Number of Audits	Assessments
Sales, Use and Excise Taxes	489	$8,148,868
Bank Franchise, Severance Taxes and Inheritance Taxes	1,204	38,476
Fuel Taxes	1,179	256,149
TOTAL	**2,872**	**$8,443,493**

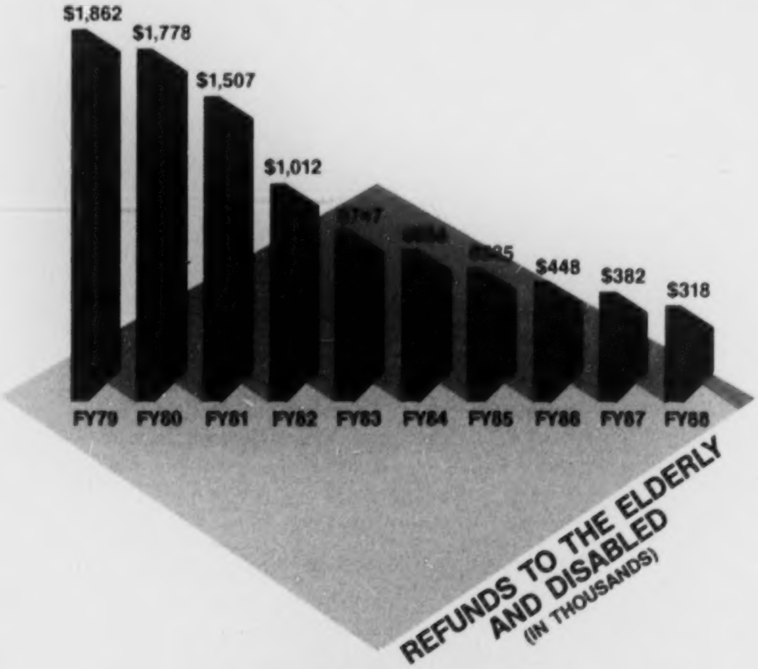
Refunds to the Elderly and Disabled

Tax refunds are an essential part of South Dakota's tax system. They apply to two groups: the elderly and disabled who are eligible for sales and property tax refunds and consumers using vehicles and equipment off of highways and roads who may receive motor fuel tax refunds.

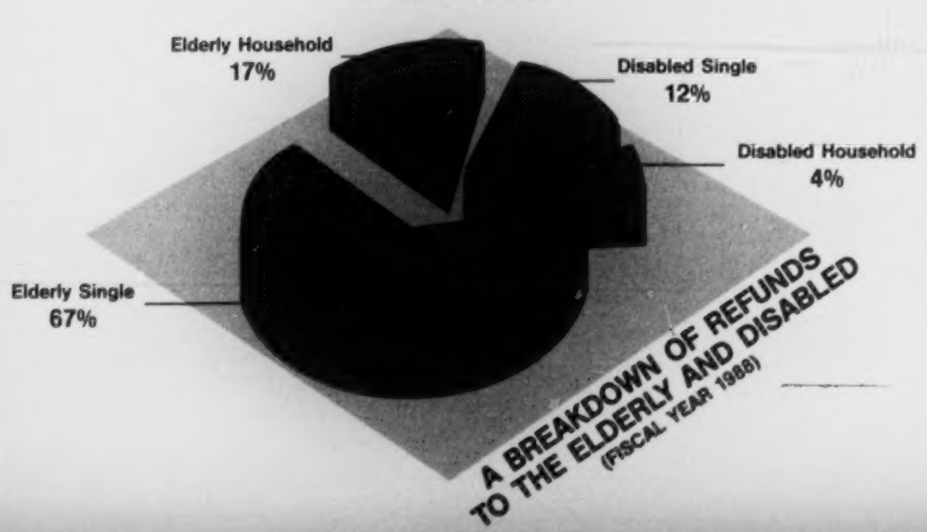
Sales and property tax refunds made to low-income senior or disabled citizens decreased 16% in 1988. The drop reflects the increasing number of South Dakotans whose income exceeds the maximums established in 1978.

As the chart below illustrates, refunds have been steadily declining since 1979. Last year, however, the legislature relaxed the eligibility requirements and, in anticipation of large increases in participation, appropriated $800,000 for the program.

Tax refunds to the elderly and disabled have decreased by 83% since fiscal year 1979.



The number of refund applications by group in 1988 were:
Elderly single 2,188
Disabled single 391
Disabled household 117
Elderly household 578



Refunds by County

Tax refund dollars for the elderly and disabled affected citizens in every county. Minnehaha County had the largest number of participants with 365, followed by Pennington County with 201 and Brown County with 175.

The top five counties in the dollar amount of refunds were Minnehaha, Pennington, Brown, Shannon and Davison counties.

This list includes both property and sales tax refunds.

Tax Refunds for Elderly and Disabled by County

(Fiscal Year 1988)

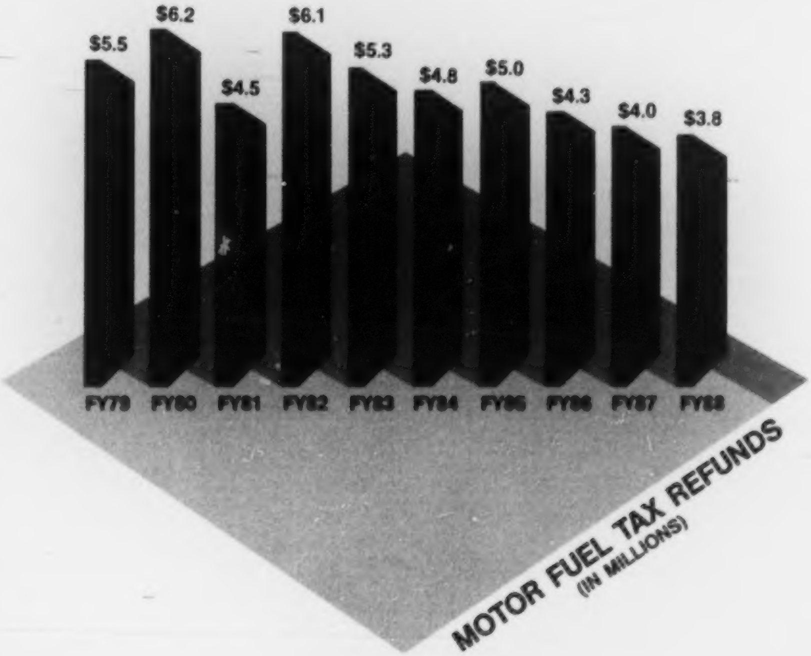
County	Number of Applications FY 1987	Amount of Refunds FY 1987	Number of Applications FY 1988	Amount of Refunds FY 1988
Aurora	23	$2,498	16	$1,652
Beadle	115	10,423	93	7,811
Bennett	26	2,393	25	2,197
Bon Homme	67	7,169	53	5,643
Brookings	82	8,836	70	8,130
Brown	208	23,471	175	18,223
Brule	34	3,285	26	2,225
Buffalo	6	943	5	644
Butte	31	3,420	34	3,823
Campbell	13	1,292	15	1,497
Charles Mix	108	9,852	85	6,354
Clark	43	3,476	37	3,024
Clay	33	3,454	28	2,946
Codington	123	11,340	104	8,896
Corson	16	1,371	12	913
Custer	25	2,945	24	3,662
Davison	136	11,001	126	10,049
Day	84	9,153	77	7,944
Deuel	75	8,869	65	7,431
Dewey	37	4,043	33	3,844
Douglas	35	3,507	33	3,460
Edmunds	56	5,274	52	4,787
Fall River	34	3,389	28	2,337
Faulk	19	1,577	19	1,528
Grant	76	6,767	60	4,951
Gregory	60	5,538	50	4,407
Haakon	9	863	6	625
Hamlin	50	5,579	45	4,666
Hand	32	3,093	28	2,189
Hanson	12	1,069	10	1,057
Harding	2	212	1	140
Hughes	52	5,505	42	4,538
Hutchinson	53	7,762	43	7,517
Hyde	13	1,420	11	1,291
Jackson	32	3,168	22	1,985
Jerauld	35	3,286	26	2,520
Jones	4	283	4	246
Kingsbury	42	4,353	44	4,169
Lake	78	7,973	83	8,061
Lawrence	55	4,908	39	3,750
Lincoln	67	6,829	65	5,862
Lyman	20	1,750	18	1,679
McCook	29	2,724	23	2,283
McPherson	53	5,011	54	5,296
Marshall	54	4,548	50	3,796
Meade	46	4,018	36	3,738
Mellette	12	1,580	8	808
Miner	31	3,291	25	2,422
Minnehaha	424	43,205	365	35,109
Moody	51	4,962	42	3,587
Pennington	231	25,459	201	21,245
Perkins	39	3,425	34	2,953
Potter	20	2,021	19	1,959
Roberts	110	10,606	89	7,659

Sanborn	18	1,686	18	1,787
Shannon	169	16,932	158	13,771
Spink	57	5,013	52	4,365
Stanley	9	1,111	7	1,127
Sully	4	641	5	761
Todd	50	5,796	47	5,090
Tripp	42	4,511	32	3,632
Turner	51	5,499	38	4,024
Union	50	4,352	49	4,637
Walworth	47	5,189	39	4,363
Yankton	59	5,722	43	4,005
Ziebach	12	1,542	8	825
	3,789	$382,183	3,274	$317,915

Motor Fuel Tax Refunds

Fuel used to operate agricultural and commercial equipment, other than aircraft, off of roads and highways is not subject to a fuel tax. Consumers documenting this off-highway usage are given a motor fuel tax refund. During fiscal year 1988, there were 22,184 refunds totaling $3,839,454. The average refund amounted to $173 in fiscal year 1988 as compared to $238 in 1987.

MOTOR FUEL TAX REFUNDS: A 10-YEAR COMPARISON
(IN MILLIONS)

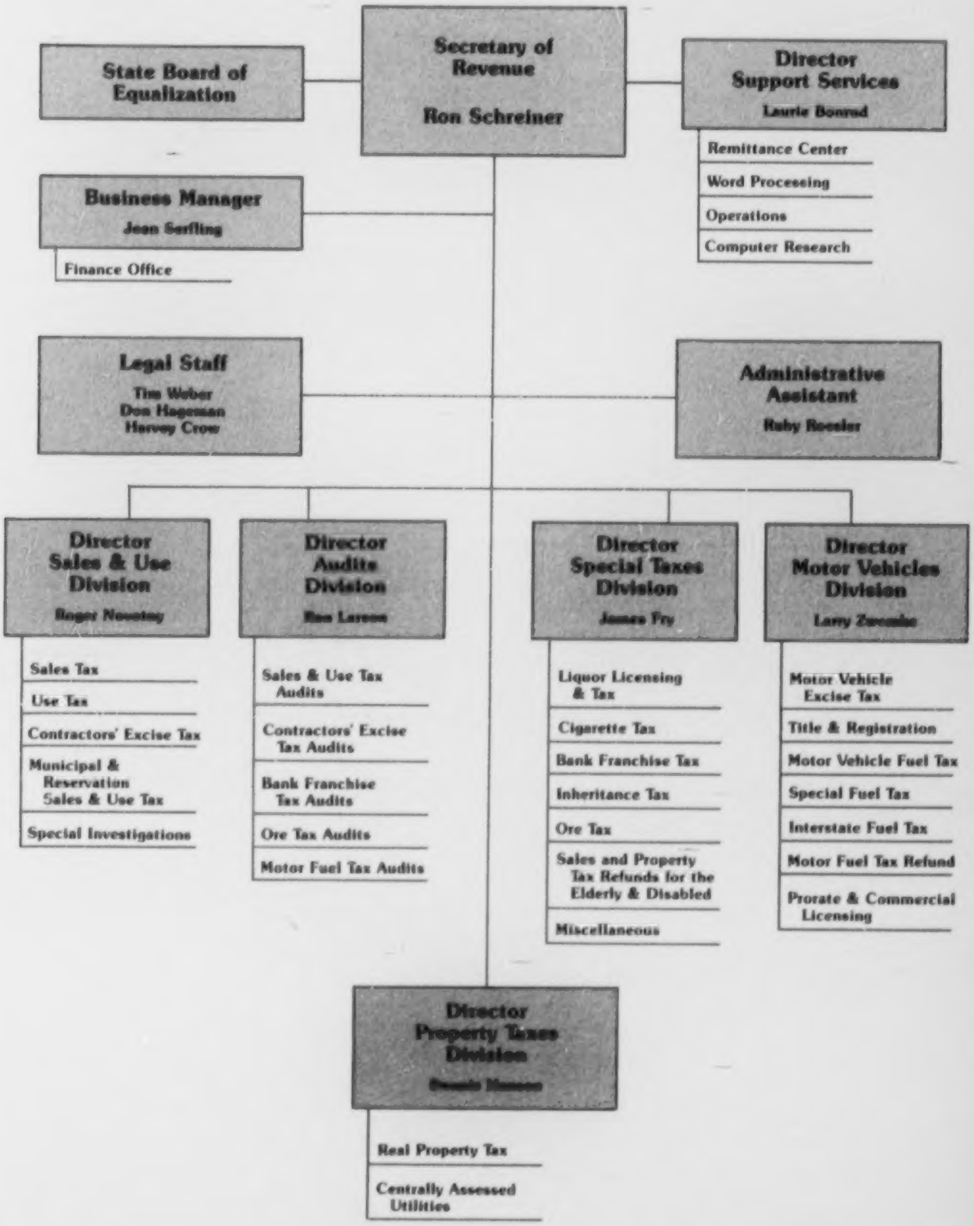


Motor fuel tax refunds peaked at $6.2 million in fiscal year 1980.

DEPARTMENTAL OVERVIEW

The administration of the 42 tax laws in force in fiscal year 1988 and the collection and distribution of the $505 million of tax revenues required 170 full-time employees. The total administrative costs were $6 million, of which $3 million were general fund dollars.

The Department of Revenue is organized into five divisions and the Office of the Secretary. While the department secretary, division directors and support staff are in Pierre, divisional field offices are located in six communities throughout the state.



Secretary of Revenue
Ron Schreiner
State Board of Equalization
Director Support Services
Laurie Bonrud
Remittance Center
Word Processing
Operations
Computer Research
Business Manager
Jean Serfling
Finance Office
Legal Staff
Tim Weber
Don Hageman
Harvey Crow
Administrative Assistant
Ruby Roesler
Director Sales & Use Division
Roger Novotny
Sales Tax
Use Tax
Contractors' Excise Tax
Municipal & Reservation Sales & Use Tax
Special Investigations
Director Audits Division
Ron Larson
Sales & Use Tax Audits
Contractors' Excise Tax Audits
Bank Franchise Tax Audits
Ore Tax Audits
Motor Fuel Tax Audits
Director Special Taxes Division
James Fry
Liquor Licensing & Tax
Cigarette Tax
Bank Franchise Tax
Inheritance Tax
Ore Tax
Sales and Property Tax Refunds for the Elderly & Disabled
Miscellaneous
Director Motor Vehicles Division
Motor Vehicle Excise Tax
Title & Registration
Motor Vehicle Fuel Tax
Special Fuel Tax
Interstate Fuel Tax
Motor Fuel Tax Refund
Prorate & Commercial Licensing
Director Property Taxes Division
Real Property Tax
Centrally Assessed Utilities

Legal Services

The department employed three full-time attorneys in fiscal year 1988. During the course of the year, they represented the department in 26 appeals, conducted 66 hearings and provided ongoing legal counsel to the department.

Support Services

Support services has the responsibility of managing secretarial and computer services, budgetary data and the department's physical assets. Its purpose is to increase the efficiency of the operational divisions by providing them with the resources they require to meet their goals.

In addition, support services manages the department's Remittance Center located in Sioux Falls. The center processed over $522 million in payments in fiscal year 1988.

Fiscal Year 1988 - Remittance Center

Dollars processed for Department of Revenue	$438,148,095
Dollars processed for other agencies	84,812,414
Total dollars processed	$522,960,509
Total documents processed	273,639

Other agencies for which the Remittance Center collects revenues include the Division of Insurance; Game, Fish & Parks; Social Services; Health; Water and Natural Resources; Charities and Corrections; and the Unified Judicial System.

Departmental Goals

- Collect and distribute the revenues that form the financial base for the operation of state agencies;
- Enforce the state's revenue statutes;
- Encourage voluntary compliance with revenue laws through written information and taxpayer education.

Field Offices

Aberdeen
422 5th Avenue, SE
P.O. Box 1534
Aberdeen,SD57402-1534
Phone: (605) 622-2218

Mitchell
1109 North Lawler
P.O. Box 1103
Mitchell, SD 57301-7103
Phone: (605) 996-4299

Pierre
700 Governors Drive
Pierre, SD 57501-2276
Phone: (605) 773-3311

Rapid City
4447 S. Canyon Rd., Suite 6
Rapid City, SD 57701-1883
Phone: (605) 394-2332

Sioux Falls
100 North Phillips
Suite 604
P.O. Box 84051
Sioux Falls, SD 57118-4051
Phone: (605) 339-6672

Watertown
100 South Maple
P.O. Box 972
Watertown, SD 57201-0972
Phone: (605) 886-5293

Yankton
114 East Third
Yankton, SD 57078-4498
Phone: (605) 668-3412

Publications

Sales, Use, and Excise Taxes Publications
A Guide to Sales and Use Tax
Municipal Tax Information Bulletin
A Guide to the Contractors' Excise Tax

Motor Fuel Taxes Publications
Diesel Fuel and Liquid Petroleum Gas
Interstate Fuel Use and Tax Information
Motor Fuel Dealer Requirements
Requirements for a Special Fuel Distribution License
South Dakota Requirements for Alcohol Producers
Special Fuel Dealer Information

Tax Refunds Publications
Tax Refund Information (Elderly and Disabled)
Motor Fuel Gas Tax Refund Claim Instructions

Property Tax Publications
South Dakota Assessment and Sales Information
General Information for Taxpayers and Equalization Boards

Alcoholic Beverage Tax Publication
New Minimum Drinking Age Information

S7380-1.2-u

South Dakota
DEPARTMENT OF REVENUE

Property Tax Statistical Report

Fiscal Year 1988

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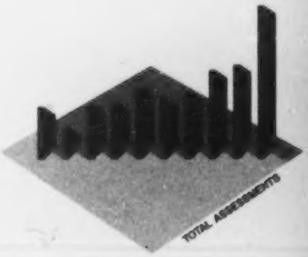
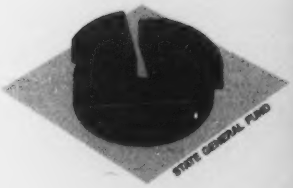
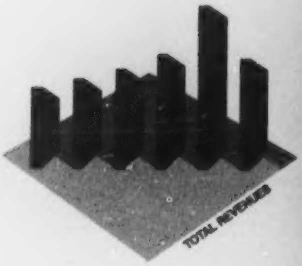






INTRODUCTION

Property taxes in South Dakota are part of a larger system of taxation that includes sales taxes, fuel taxes, motor vehicle licensing and a wide variety of special taxes. Property taxes are, however, local taxes. They are the primary source of dollars for school systems, counties, municipalities and other local government units. Consequently, their administration is a local responsibility. The authority of the Department of Revenue is limited to assisting local government units in making property tax assessments that are fair and in compliance with the law. The department does not collect or use property taxes.

How Property Taxes Are Applied

Property owners in South Dakota may be taxed by two or more of the following units of government: cities, counties, townships, school districts, water districts and, in some cases, units such as fire and sanitary sewer districts. There are, however, three steps that are common to the application of property taxes in each governmental unit.

1

Establishing the Value of Property

The first step is to establish the value of all the property within the boundaries of each unit of government. Because all property is not of equal value, individual values are arrived at based on the price the property would bring if sold. This selling price, determined by the sale price of comparable properties and known as the true and full value, is what establishes the value of the property.

2

Establishing the Amount of Tax

The second step is to determine the amount of taxes needed to meet the cost of operating a unit of government. The higher the cost of operating the city or school district, the larger the revenues required from property taxes. Revenues from property taxes, combined with other monies such as federal grants, must equal the size of the budget of the unit of government.

3

Establishing a Tax Rate

The third step, establishing a tax rate to apply to individual pieces of property, is based on steps one and two. The tax rate for all property in a local unit of government is arrived at by dividing the value of all the property into the amount of the budget that is unfunded from other sources.

This calculation results in a tax rate expressed in dollars of tax per thousand dollars of property value, or "dollars per thousand." If the dollars per thousand were $4, the tax on a home valued at $50,000 would be calculated at $4 X 50 and would result in a tax of $200.

In practice, all the tax rates that apply to a property are added together, resulting in a single tax levy. This single levy, however, is always the product of two or more tax rates assessed by different government entities as illustrated on the top of the next page.

Local Units of Government Taxing A Hypothetical Parcel of Property

Property "X" taxed at a rate of $74.18 per thousand dollars of taxable value.

Unit of Government	Amount of Tax
School District Tax	$41.44 per thousand
County Tax	11.85 per thousand
City Tax	20.64 per thousand
Township Tax	0 per thousand
Water District Tax	0.25 per thousand
Fire District Tax	0 per thousand
Sanitary District Tax	0 per thousand
TOTAL	**74.18 per thousand**

Property Tax Variables

Three major variables affect the taxes on individual pieces of property:

1. the size of the combined budgets of the governmental units taxing the property;
2. the value of all the property in the governmental unit;
3. the value of the individual piece of property.

A change in any one of these three variables will change a property owner's tax levy. For example:

if budgets decrease even though the value of all the property in a taxing jurisdiction as well as the value of an individual piece of property remain the same, the tax on the individual piece of property will decrease;

if budgets and the value of an individual piece of property remain the same while the value of the property in the rest of a taxing jurisdiction decreases (due to a drop in land prices, for example), the tax on the individual piece of property will increase;

if budgets and the value of property in a taxing jurisdiction remain the same while the value of an individual piece of property increases (due to a new addition on a home, for example), the tax on that individual piece of property will increase.

The chart below illustrates the effect of changes made in property tax variables.

The Effect of Changes in Property Tax Variables On A Parcel of Property

If local government budgets **decrease**	AND	The value of property in the gov't. unit as a whole **remains the same**	AND	The value of the individual's parcel of property **remains the same**	**TAXES DECREASE**
If local government budgets **remain the same**	AND	The value of property in the gov't. unit as a whole **decreases**	AND	The value of the individual's parcel of property **remains the same**	**TAXES INCREASE**
If local government budgets **remain the same**	AND	The value of property in the gov't. unit as a whole **remains the same**	AND	The value of the individual's parcel of property **increases**	**TAXES INCREASE**

Even after the tax rate is established, the rate cannot be applied uniformly to all property because school districts tax agricultural land at a lower rate than other property.

Limits on Property Taxes

Although budgets control the size of a political subdivision's taxes, there are limits on the amount of taxes that can be levied. First, tax rates may not be based on more than 60% of the value of a piece of property. This limit means that if a piece of property is valued at $100,000, only $60,000 of that amount is subject to property tax.

The second limit is on the rate per thousand dollars of value. Each unit of local government is limited in the dollars per thousand it may tax. For example, the maximum rate for cities is $45 per thousand, while the maximum rate for townships is $5 per thousand dollars of property value.

Total Property Taxes

Taxes levied on property in South Dakota increased 4% from fiscal year 1987 to fiscal year 1988. Taxes on agricultural property increased 3%, while nonagricultural property taxes increased 6%.

Total Property Taxes 1987 - 1988

	1987	1988
Agricultural Property	$110,052,901	$114,144,921
Non Agricultural Property	224,366,784	238,892,965
Utilities		
Railroads	679,984	546,801
Telegraph	13,884	9,413
Electric Light, Power, etc.	15,542,999	16,422,905
Telephone Companies (within)	7,068,918	7,049,271
Telephone Companies (without)	2,127,663	2,236,597
Special Assessments	3,356,070	3,343,306
TOTAL	$363,209,203	$382,646,179

Taxes Levied By Local Units of Government

Each governmental unit levies its own property taxes to meet its budget. The following chart compares the total amount of tax levied by each unit of government.

Taxes Levied By Local Units of Government

	Amount Taxed	Percent of Total
County (Includes Library, Secondary Road, Fire Fighting Purposes, Telephone Outside-General Fund)	$ 76,218,239	19.92%
Cities and Towns	46,826,151	12.24%
Schools	242,560,952	63.39%
Townships	7,075,023	1.85%
Conservancy Subdistricts	973,108	.25%
*Other Special Districts	8,987,585	2.35%
TOTAL	$382,641,058	100.00%

*Includes such districts as: Fire, Railroad Authority, Sanitary Sewer, Paving, etc.

The following chart compares the 1988 effective tax rate in 27 of South Dakota's largest cities (nonagricultural property) and townships (agricultural property). The effective tax rate is the percentage of a property's sale price that will be paid in taxes. For example, if the effective tax rate is 2% the taxes on a home selling for $40,000 would be $800 per year. The information below is based on a parcel of property with a $40,000 selling price and is calculated for nonagricultural commercial and residential property and agricultural property.

Non Agricultural Taxes Payable in 1988

City	Commercial		Residential	
	Effective Tax Rate	X $40,000 = A Tax of . . .	Effective Tax Rate	X $40,000 = A Tax of . . .
Aberdeen	3.20	$1,279	2.65	$1,060
Belle Fourche	3.66	1,465	3.03	1,212
Brandon	1.98	792	2.12	849
Brookings	3.04	1,217	2.30	922
Canton	3.76	1,505	3.03	1,214
Chamberlain	3.30	1,320	2.47	987
Dell Rapids	2.38	951	2.45	980
Flandreau	4.76	1,905	2.66	1,065
Hot Springs	3.05	1,219	3.09	1,237
Huron	2.96	1,186	2.77	1,107
Lead	2.75	1,101	3.03	1,213
Madison	3.69	1,476	2.77	1,108
Milbank	2.18	870	2.19	878
Mitchell	3.54	1,414	3.28	1,312
Mobridge	3.96	1,583	3.19	1,274
Pierre	2.83	1,133	2.62	1,047
Rapid City	2.59	1,036	2.81	1,122
Redfield	4.01	1,602	4.49	1,798
Sioux Falls	2.34	935	2.27	908
Sisseton	2.71	1,085	2.46	984
Spearfish	2.08	831	2.65	1,059
Sturgis	3.84	1,534	2.70	1,080
Vermillion	3.14	1,255	2.89	1,155
Watertown	2.25	900	2.04	817
Webster	3.77	1,507	3.08	1,231
Winner	2.33	931	2.67	1,068
Yankton	2.32	926	2.17	867

Agricultural Taxes Payable in 1988

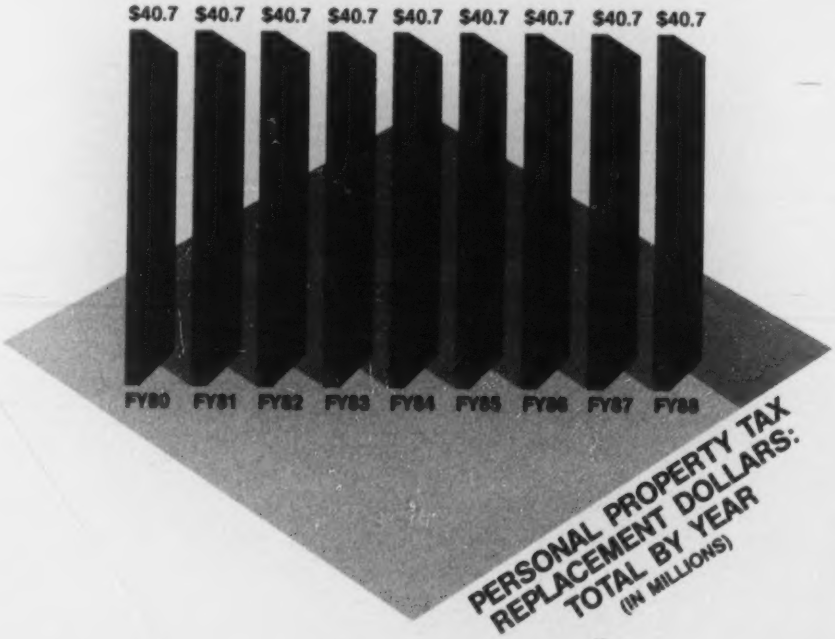
Township	Effective Tax Rate	X $40,000 = A Tax of . . .
Aberdeen Twp. 6-1	1.46	$ 585
Belle Fourche Twp. 9-1 (Unorg.)	1.36	544
Brandon Twp. 49-2	1.49	597
Brookings Twp. 5-1	1.44	577
Canton Twp. 41-1	1.35	539
Chamberlain Twp. 7-1	1.36	545
Dell Rapids Twp. 49-3	1.24	497
Flandreau Twp. 50-3	1.25	501
Hot Springs Twp. 23-2 (Unorg.)	1.64	658
Used (Valley) Twp. 2-2	1.37	548
Lead Twp. 40-1 (Unorg.)	1.09	434
Lakeview Twp. 39-2	1.61	642
Alban Twp. 25-4	.93	372
Mitchell Twp. 17-2	1.52	609
Mobridge Twp. 62-3 (Unorg.)	1.63	653
Buckeye Twp. 32-2 (Unorg.)	1.60	641
Rapid City Twp. 51-4 (Unorg.)	1.50	599
Redfield Twp. 56-4	1.31	525
Sioux Falls Twp. 49-5	1.41	564
Sisseton Twp. 54-5	1.18	472
Spearfish Twp. 40-2 (Unorg.)	1.54	615
Meade Twp. 46-1 (Unorg.)	1.26	502
Vermillion Twp. 13-1	1.32	526
Elvria Twp. 14-4	1.28	513
Webster Twp. 18-4	1.50	600
Lamro Twp. 59-2	1.31	525
Unorganized Twp. 93-55 (63-3)	1.19	474

In 1988, Brandon had the lowest effective tax rate among the state's 27 largest towns.

Replacement of the Personal Property Tax

In 1979 personal property taxes were eliminated in South Dakota. Since then, the legislature has appropriated $40.7 million each year in general fund monies to replace personal property tax revenues lost to counties. The first chart shows the personal property tax dollars appropriated in each year since 1980, and the second chart lists the personal property tax replacement dollars distributed to counties in fiscal 1988.

The amount of dollars appropriated by the legislature for personal property tax replacement has remained constant since 1980.



Minnehaha county received the largest amount of personal property tax replacement dollars in fiscal year 1988.

Distribution by County (Fiscal Year 1988)

County	Amount	County	Amount	County	Amount
Aurora	$382,194	Fall River	$421,222	Marshall	$442,231
Beadle	1,224,863	Faulk	379,473	Meade	593,927
Bennett	265,790	Grant	576,142	Mellette	204,691
Bon Homme	566,149	Gregory	523,561	Miner	359,636
Brookings	1,199,112	Haakon	273,824	Minnehaha	5,088,497
Brown	2,344,307	Hamlin	398,521	Moody	527,111
Brule	505,791	Hand	674,853	Pennington	1,856,387
Buffalo	111,868	Hanson	334,010	Perkins	541,354
Butte	457,567	Harding	332,170	Potter	374,419
Campbell	290,371	Hughes	624,155	Roberts	770,389
Charles Mix	776,014	Hutchinson	867,726	Sanborn	316,639
Clark	510,971	Hyde	232,835	Shannon	110,404
Clay	521,849	Jackson	230,339	Spink	830,423
Codington	1,057,634	Jerauld	363,474	Stanley	163,888
Corson	363,718	Jones	197,619	Sully	247,092
Custer	252,540	Kingsbury	603,710	Todd	276,424
Davison	971,218	Lake	604,458	Tripp	761,907
Day	596,339	Lawrence	674,227	Turner	734,449
Deuel	502,891	Lincoln	674,505	Union	626,158
Dewey	244,788	Lyman	375,670	Walworth	463,063
Douglas	431,095	McCook	540,913	Yankton	853,942
Edmunds	465,378	McPherson	486,618	Ziebach	168,601
				TOTAL	$40,744,104

Sales To Assessment Ratio Analysis

One factor in the amount of tax levied on a parcel of property is the value assigned to the property. If, for example, the rate of tax is $4 per thousand dollars of value and the value of the property is determined to be $30,000, the tax will be $120. On the other hand, if the property is valued at $40,000, the tax will be $160.

The accuracy of assessments can be evaluated by comparing them with the actual sale prices of property. The Sales to Assessment Ratio Analysis in the following chart compares, by county, the assessed value of property with its real value, i.e., sale price. The ratio is expressed as a percentage and is found by dividing the assessed value by the selling price. Thus, a parcel assessed at a value of $32,000 and selling at $40,000 would have an assessment/sales ratio of 80%.

Sales to Assessment Ratio Analysis

	Agricultural	Residential
Aurora	78.3	80.7
Beadle	78.6	67.5
Bennett	41.3	40.4
Bon Homme	49.8	79.8
Brookings	57.9	62.9
Brown	68.0	72.8
Brule	77.6	79.1
Buffalo	75.2	0
Butte	62.6	79.2
Campbell	76.5	55.5
Charles Mix	60.4	66.2
Clark	68.9	85.8
Clay	64.6	92.1
Codington	70.1	73.8
Corson	91.3	84.6
Custer	68.9	87.3
Davison	76.2	93.0
Day	75.9	97.0
Deuel	66.5	82.0
Dewey	64.3	83.4
Douglas	79.9	88.5
Edmunds	72.2	75.5
Fall River	49.4	62.7
Faulk	85.6	112.5
Grant	62.8	80.0
Gregory	87.1	67.6
Haakon	48.7	53.5
Hamlin	72.1	79.4
Hand	72.8	84.4
Hanson	76.5	83.5
Harding	88.1	83.9
Hughes	77.2	83.7
Hutchinson	71.2	89.0

Sales to Assessment Ratio Analysis (cont.)

	Agricultural	Residential
Hyde	79.3	76.6
Jackson	80.0	70.5
Jerauld	80.6	95.3
Jones	60.4	68.4
Kingsbury	70.9	80.8
Lake	71.9	72.2
Lawrence	67.4	74.1
Lincoln	66.5	79.3
Lyman	73.4	59.4
McCook	72.3	93.1
McPherson	97.9	105.2
Marshall	73.9	98.8
Meade	56.3	67.3
Mellette	82.4	83.5
Miner	84.5	89.7
Minnehaha	64.2	60.5
Moody	68.4	69.3
Pennington	56.8	74.3
Perkins	95.8	93.9
Potter	68.5	89.9
Roberts	61.5	80.8
Sanborn	63.6	93.6
Shannon	74.2	95.4
Spink	59.2	108.4
Stanley	86.6	69.3
Sully	83.6	76.0
Todd	44.4	62.7
Tripp	68.1	72.5
Turner	57.2	98.4
Union	70.1	87.9
Walworth	77.4	81.0
Yankton	75.4	92.2
Ziebach	76.2	134.1

South Dakota ranks 16th among the fifty states in total area. South Dakota has a total surface area of 77,116 square miles (49,354,248 acres). The total surface area of the state is composed of 75,952 square miles (48,609,280 acres) of land and 1,164 square miles (744,960 acres) of inland water.[1]

There are several units of government as well as private concerns that own the land within South Dakota. Statistics are presented as to federal and state ownership of lands in South Dakota. Statistics as to county, township, and municipal ownership of lands in the state are not readily available, and, therefore, cannot be presented. Private ownership of lands in the state is presented in two categories: Indian and non-Indian.

Federally Owned Land: By Agency

(As of Fiscal Year 1982)

Agency	Acres Owned
Agricultural Research Service	10.0
Energy Research & Development Administration	10.0
Forest Service	1,997,777.2
Western Area Power Administration	602.9
General Services Administration	15.3
Health Services Administration	52.5
Office of Coal Research	10.0
Fish and Wildlife Service	130,313.8
Geological Survey	318.7
Bureau of Indian Affairs	1,762.0
Bureau of Land Managements	277,212.0
National Park Service	196,225.5
Bureau of Reclamation	24,069.8
United States Postal Service	197.3
Federal Aviation Administration	341.9
Veterans Administration	485.3
Air Force	2,886.0
Department of the Army	7.0
Corps of Engineers	519,685.8
Tennessee Valley Authority	183.4
TOTAL	3,152,166.4

Source: Public Land Statistics - 1983

State Owned Land: By Agency

Agency	Acres Owned
Game, Fish and Parks	234,134
Military and Veterans Affairs	822
Charities and Corrections	3,821
Board of Regents	19,195
School and Public Lands	849,140
Department of Transportation (Highway & Railroad Right of Way & Fee Title Lands only)	157,000
TOTAL	1,263,572

Source: Individual Agencies

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[1] Bureau of Land Management, United States Department of the Interior, Public Land Statistics 1983, (Washington, D.C., U.S. Government Printing Office, 1983, p.2).

Privately Owned Land: Indian and Non-Indian

Ownership	**Acres Owned**
Tribal Trust	2,638,573[1]
Allotted Trust	2,456,043[1]
U.S. Government under jurisdiction of BIA	1,876[1]
TOTAL INDIAN OWNED LAND	5,096,492[1]
Privately owned Agricultural land only	39,840,071[2]
TOTAL	50,033,055

Source: [1]United States Department of the Interior, Bureau of Indian Affairs
[2]1987 South Dakota Real Estate Summary Report (PT68)

There are 54,448,793.4 acres of publicly and privately owned land identified in the tables above. The state of South Dakota has reserved the mineral rights on 2,224,478.67 acres of rural credit land and 2,982,169.01 acres of common school land.

In the following table, there is a breakdown of some of the purposes to which land in South Dakota is applied.

Non-Federal and Federal Acres

Non-Federal Acres	**Acres**	**Percent**
Cropland	16,947,200	35.0%
Pasture and Range	25,489,100	53.0%
Forest	561,600	1.0%
Other	1,255,900	2.9%
TOTAL NON-FEDERAL ACRES	**45,761,800**	**94.9%**
Federal Acres		
Federal	2,823,376	5.0%
TOTAL FEDERAL ACRES	**2,823,376**	**5.0%**
TOTAL NON-FEDERAL AND FEDERAL ACRES	**48,585,176**	**99.9%**

Source: Preliminary Information - 1982 Soil Conservation
"Natural Resources Inventory" (published April, 1984)

Dollars Assessed Per Acre on Agricultural Land

County	Assessed Valuation	Number of Acres	Dollars Per Acre
Aurora	$63,764,225	444,325.440	$143.51
Beadle	124,663,744	782,725.040	159.27
Bennett	36,358,692	548,742.000	66.26
Bon Homme	**68,902,950**	**338,311.440**	**203.67**
Brookings	**115,021,020**	**480,667.010**	**239.29**
Brown	**230,723,385**	**1,026,784.930**	**224.70**
Brule	70,841,240	509,747.610	138.97
Buffalo	23,860,348	227,530.000	104.87
Butte	55,795,630	1,273,682.050	43.81
Campbell	**58,210,380**	**461,403.610**	**126.16**
Charles Mix	**112,045,507**	**643,211.390**	**174.20**
Clark	**101,981,090**	**607,228.940**	**167.95**
Clay	103,947,843	254,155.920	408.99
Codington	79,404,730	410,594.060	193.39
Corson	86,405,295	959,552.250	90.05
Custer	**34,934,705**	**498,716.000**	**70.05**
Davison	**49,937,500**	**257,983.450**	**193.57**
Day	**102,959,710**	**641,260.990**	**160.56**
Deuel	87,502,825	389,036.380	224.92
Dewey	42,999,660	612,828.400	70.17
Douglas	60,932,550	272,671.030	223.47
Edmunds	**111,529,830**	**701,843.980**	**158.91**
Fall River	**34,362,700**	**783,865.220**	**43.84**
Faulk	**98,502,205**	**632,884.590**	**155.64**
Grant	96,408,340	421,575.630	228.69
Gregory	84,342,510	605,849.780	139.21
Haakon	59,276,115	1,159,555.000	51.12
Hamlin	**75,937,490**	**318,882.910**	**238.14**
Hand	**125,637,205**	**908,881.590**	**138.23**
Hanson	**55,512,685**	**265,039.640**	**209.45**
Harding	90,145,434	1,575,462.070	57.22
Hughes	71,541,942	413,627.910	172.96
Hutchinson	142,975,813	502,844.810	284.33
Hyde	**62,045,085**	**522,174.000**	**118.82**
Jackson	**53,958,645**	**676,837.340**	**79.72**
Jerauld	**43,466,420**	**335,638.750**	**129.50**
Jones	50,274,440	597,095.340	84.20
Kingsbury	97,814,118	513,429.900	190.51
Lake	97,627,757	343,660.640	284.08
Lawrence	**13,778,285**	**178,504.510**	**77.19**
Lincoln	**155,105,725**	**350,761.450**	**442.20**
Lyman	**110,586,436**	**850,362.870**	**130.05**
Marshall	83,329,247	511,920.660	162.78
McCook	86,020,950	357,978.280	240.30
McPherson	103,891,570	711,025.820	146.12
Meade	**101,333,329**	**2,110,187.700**	**48.02**
Mellette	**33,294,860**	**550,170.000**	**60.52**
Miner	**60,674,211**	**354,385.650**	**171.21**
Minnehaha	219,322,931	449,989.370	487.40
Moody	107,609,160	319,014.000	337.32
Pennington	58,809,551	954,020.037	61.64
Perkins	**131,108,590**	**1,691,187.490**	**77.52**
Potter	**85,213,144**	**542,941.000**	**156.95**
Roberts	**124,563,818**	**608,384.230**	**204.75**
Sanborn	47,122,180	355,301.020	132.63
Shannon	14,781,795	192,407.420	76.83
Spink	148,464,983	947,469.920	156.70
Stanley	**72,081,405**	**816,813.050**	**88.25**
Sully	**129,221,060**	**609,994.680**	**211.84**
Todd	**26,522,513**	**386,035.060**	**68.70**
Tripp	119,646,765	961,784.620	124.40
Turner	136,541,158	386,406.980	353.36
Union	142,284,494	284,507.420	500.11
Walworth	**72,903,660**	**438,415.410**	**166.29**
Yankton	**107,489,752**	**309,125.840**	**347.72**
Ziebach	**42,054,420**	**690,669.848**	**60.89**
STATE TOTALS	**$5,696,301,745**	**35,040,071.403**	**$162.96**

STEPS IN THE DETERMINATION OF PROPERTY TAXES

The following is a brief step by step synopsis of the way in which property taxes (with the exception of centrally assessed properties) in South Dakota are determined.

Step #1

The full and true (assessed) value of all property in the state is determined by assessment on January 1.

Step #2

Early in May, each county Board of Equalization sets a percentage which will be the percent that taxable value will be of full and true value, not to exceed 60 percent. At that time the total taxable value in each taxing jurisdiction within the county will be determined.

Step #3

The various taxing jurisdictions (county, school district, city, etc.) within the county submit their budgets to the county auditor. This is generally in October.

Step #4

Tax levies (within statutory limits) for each taxing jurisdiction are determined by dividing the tax levy request by the taxable value within the taxing jurisdiction and multiplying the result by 1,000. For example, if the full and true value of all property within a city is $10,000,000 and the county Board of Equalization determines that 40 percent of full and true value ($4,000,000) will be taxable value, and the city has a tax levy request of $100,000, the tax levy is computed as follows:

taxable value = 40% x full and true value
taxable value = 40% x ($10,000,000) = $4,000,000
tax levy = (tax levy requested divided by taxable value) x 1,000
tax levy = (100,000 divided by $4,000,000) x 1,000 = 25.00 dollars per thousand

Step #5

Taxes are computed by multiplying the full and true value times the taxable percent times the tax levy. For example, if a person has property with a full and true value of $30,000 his city taxes would be computed as follows:

taxable value = 40% x full and true value
taxable value = 40% x $30,000 = $12,000
taxes = taxable value x (tax levy divided by 1,000)
taxes = $12,000 x 25/1,000 = $300

Taxes are due on January 1 of the year following the assessment. One-half of the taxes must be paid by May 1 of the year following the assessment and the remaining half must be paid by November 1 of the year following the assessment. All property taxes are paid to the county treasurer.

EXPLANATORY NOTES

PROPERTY TAXES COLLECTED FROM ALL SOURCES: Upon receipt of property taxes, the county distributes the money back to the different taxing entities. The taxing entity and the amount of tax distributed depends on the property for which taxes were collected. The table shows total amount that was to be collected for each type of taxing district, the amount and the percent that was collected.

AMOUNT OF TAXABLE VALUATION, LEVIES AND TAXES FOR MUNICIPALITIES: All incorporated municipalities within the state are listed. The taxable valuation and the levies applied to that valuation are listed and used to determine total amount of property taxes within the municipality. The column **ADJUSTED VALUE** is the value for school purposes. In these cases, all levies are applied against the **TAXABLE VALUE,** except the school levy, which is applied against the adjusted value.

VALUATIONS: Each county is listed showing total full and true (assessed) valuation of real property, the taxable percent and the taxable valuation of utility companies.

COUNTY WARRANTS AND ENCUMBRANCES: Expenditures for specified purposes and total county expenditures.

UNAUDITED FINANCIAL REPORT: Assets, liabilities, equity, revenue and expenditures for counties, cities and school districts are listed. These are the amounts as reported to the county auditor by the taxing district. School districts are identified by the school district number preceding the school district name.

TOWNSHIPS: This valuation and tax is of all organized townships in the state, listed by county. (There are eight counties that do not have any organized townships.)

TWENTY-SEVEN LARGEST CITIES: A comparison of the effective tax rate of the twenty-seven largest cities in the state. The effective tax rate is the percent of the selling price which a person would pay for property taxes.

PERSONAL PROPERTY TAX REPLACEMENT: Each county and the amount the entire county receives for the fiscal year are listed. This money, when received by the county is distributed to county, city, school and other funds.

ABSTRACT CLASSES AND TAXES: County full and true (assessed) valuations are shown, broken down by abstract class. Tax levy and taxes are shown for each taxing entity within the county.

1987 RECAP INFORMATION - TAXES PAYABLE 1988:

COUNTY: This levy and tax is the total amount for **county** purposes only.

SECONDARY ROAD: This is applicable to unorganized townships only.

SUBDISTRICTS OF SOUTH DAKOTA CONSERVANCY DISTRICTS: This is a special tax levied and used by the Subdistrict Conservancy Districts only. (Not all counties or part of counties participate.)

TELEPHONE OUTSIDE CORPORATE LIMITS: This carries a special levy and the tax collected goes into the County General Fund. This is a tax paid by telephone companies.

SPECIAL ASSESSMENTS: Includes assessments such as sidewalks, curb and gutter, weed mowing, etc.

CITIES AND TOWNS: This levy and tax is the total amount for **city** purposes only.

SCHOOLS: Apply the ag levy against the ag valuation and the non-ag levy against the non-ag valuation. These levies include General Fund plus Capital Outlay and Special Education if a levy has been made for these. Due to differences in Adjustment and Bond levies for overlapping school districts, these have not always been included in the stated levies. (If the levy for bond is uniform over the whole school district, then it has been included.) **Taxes** are the total for both ag and non-ag amounts and also include taxes for any district with a Bond or Adjustment levy.

*Designates an overlapping school district and taxable valuation may have been adjusted for school purposes only.

MOBILE HOMES: This valuation and tax is not included in the above explanations, but the tax is apportioned as other taxes and considered as Other revenue when setting up the budget.

To determine a total tax levy for any given district, you will need to add the levy for schools (ag or non-ag), city, county and any special levy that might apply to that district. In most instances, there will be an ag and non-ag levy.

PROPERTY TAXES COLLECTED - YEAR ENDING 1987

COUNTY	COUNTY TAXES LEVIED	COUNTY TAXES COLLECTED & ABATED	COUNTY TAXES UNPAID	PERCENT COLLECTED	SCHOOL TAXES LEVIED	SCHOOL TAXES COLLECTED & ABATED	SCHOOL TAXES UNPAID	PERCENT COLLECTED
AURORA	670,855.10	660,754.24	10,100.86	98.49	999,378.10	985,418.19	13,959.91	98.60
BEADLE	1,518,708.94	1,487,647.93	31,061.01	97.95	6,018,305.48	5,907,758.30	110,547.18	98.16
BENNETT	742,028.69	679,354.89	62,673.80	91.55	869,202.21	796,093.09	73,109.12	91.59
BON HOMME	942,931.11	931,055.86	11,875.25	98.74	2,070,221.59	2,041,803.25	28,418.34	98.63
BROOKINGS	1,921,206.25	1,829,191.37	92,014.88	95.21	7,959,528.32	7,672,354.02	287,174.30	96.39
BROWN	3,333,768.00	3,277,024.00	56,744.00	98.30	12,173,951.00	11,958,568.00	215,383.00	98.23
BRULE	961,195.52	935,765.71	25,429.81	97.35	1,543,606.23	1,499,725.22	43,881.01	97.16
BUFFALO	112,118.36	107,825.88	4,292.48	96.17	346,122.72	332,404.34	13,718.38	96.04
BUTTE	1,087,773.29	1,011,081.71	76,691.58	92.95	2,622,888.91	2,451,192.09	171,696.82	93.45
CAMPBELL	357,376.89	345,951.25	11,425.64	96.80	791,471.60	764,629.28	26,842.32	96.61
CHARLES MIX	1,316,826.39	1,278,433.29	38,393.10	97.08	2,010,355.98	1,951,750.65	58,605.33	97.08
CLARK	813,253.70	799,380.33	13,873.37	98.29	1,746,546.35	1,717,159.11	29,387.24	98.32
CLAY	1,124,931.32	1,093,645.76	31,285.56	97.22	4,197,423.35	4,070,227.67	127,195.68	96.97
CODINGTON	1,718,206.37	1,702,097.94	16,108.43	99.06	6,101,782.01	6,048,793.36	52,988.65	99.13
CORSON	574,127.72	523,077.60	51,050.12	91.11	867,854.60	803,321.90	64,532.70	92.56
CUSTER	.00	.00	.00	.00	.00	.00	.00	.00
DAVISON	1,793,640.91	1,710,810.21	82,830.70	95.38	5,254,961.05	5,060,214.21	194,746.84	96.29
DAY	1,127,225.50	1,101,398.81	25,826.69	97.71	2,612,272.50	2,542,069.41	70,203.09	97.31
DEUEL	726,290.16	683,644.72	42,645.44	94.13	1,686,040.95	1,593,431.78	92,609.17	94.51
DEWEY	328,784.47	317,031.22	11,753.25	96.43	544,314.77	496,760.19	47,554.58	91.26
DOUGLAS	603,100.41	594,819.69	8,280.72	98.63	1,230,052.16	1,213,062.87	16,989.29	98.62
EDMUNDS	867,325.90	835,659.77	31,666.13	96.35	1,949,677.80	1,878,151.87	71,525.93	96.33
FALL RIVER	928,880.73	842,737.94	86,142.79	90.73	2,391,570.01	2,175,965.35	215,604.66	90.98
SHANNON	134,388.05	112,226.44	22,161.61	83.51	211,387.60	176,505.82	34,881.78	83.50
FAULK	696,052.80	672,186.90	23,865.90	96.57	1,202,050.68	1,161,177.69	40,872.99	96.60
GRANT	1,231,329.22	1,216,522.72	14,806.50	98.80	4,721,794.28	4,668,433.60	53,360.68	98.87
GREGORY	903,974.65	879,279.46	24,695.19	97.27	1,441,390.20	1,398,892.19	42,498.01	97.05
HAAKON	440,734.63	437,376.33	3,358.30	99.24	1,079,690.54	1,058,104.53	21,586.01	98.00
HAMLIN	647,037.83	631,593.63	15,444.20	97.61	1,682,553.96	1,643,502.26	39,051.70	97.68
HAND	.00	.00	.00	.00	.00	.00	.00	.00
HANSON	519,344.14	502,899.38	16,444.76	96.83	1,079,188.58	1,044,280.68	34,907.90	96.77
HARDING	493,410.44	485,315.52	8,094.92	98.36	637,446.68	626,904.66	10,542.02	98.35
HUGHES	947,843.35	908,096.93	39,746.42	95.81	5,579,831.80	5,359,559.74	220,272.06	96.05
HUTCHINSON	1,399,966.93	1,376,964.09	23,002.84	98.36	2,818,132.02	2,772,121.07	46,010.95	98.37
HYDE	222,077.23	205,216.68	16,860.55	92.41	718,720.26	666,233.10	52,487.16	92.70
JACKSON	222,162.61	207,098.88	15,063.73	93.22	523,586.29	488,492.64	35,093.65	93.30
JERAULD	466,274.81	455,640.49	10,634.32	97.72	846,741.40	827,643.95	19,097.45	97.74
JONES	433,592.44	428,561.74	5,030.70	98.84	811,992.44	805,766.45	6,225.99	99.23
KINGSBURY	741,305.05	722,704.77	18,600.28	97.49	2,169,873.67	2,111,267.16	58,606.51	97.30
LAKE	1,381,582.90	1,344,657.06	36,925.84	97.33	3,714,789.54	3,636,389.11	78,400.43	97.89
LAWRENCE	2,046,857.68	1,978,662.25	68,195.43	96.67	7,183,703.16	6,943,223.64	240,479.52	96.65
LINCOLN	1,368,743.41	1,334,366.80	34,376.61	97.49	5,552,487.26	5,401,710.05	150,777.21	97.28
LYMAN	832,254.12	802,833.68	29,420.44	96.46	1,236,885.37	1,190,858.35	46,027.02	96.28
MC COOK	916,348.62	892,868.79	23,479.83	97.44	2,069,073.01	2,012,071.45	57,001.56	97.25
MC PHERSON	687,261.73	693,593.72	(6,331.99)	100.92	1,521,150.28	1,456,946.53	64,203.75	95.78
MARSHALL	915,575.34	886,633.15	28,942.19	96.84	1,540,699.42	1,488,000.84	52,698.58	96.58
MEADE	1,462,211.33	1,368,969.38	93,241.95	93.62	4,542,078.18	4,249,266.21	292,811.97	93.55
MELLETTE	299,834.06	289,819.04	10,015.02	96.66	457,782.71	442,386.13	15,396.58	96.64
MINER	635,520.68	614,223.38	21,297.30	96.65	773,687.13	748,123.05	25,564.08	96.70
MINNEHAHA	6,369,747.50	6,183,173.21	186,574.29	97.07	43,677,074.56	42,407,096.13	1,269,978.43	97.09
MOODY	823,206.17	804,482.93	18,723.24	97.73	2,411,397.18	2,356,908.30	54,488.88	97.74
PENNINGTON	8,740,561.23	8,364,769.46	375,791.77	95.70	29,133,512.30	28,062,528.27	1,070,984.03	96.32
PERKINS	478,325.69	465,331.43	12,994.26	97.28	1,858,755.67	1,806,136.39	52,619.28	97.17
POTTER	574,123.73	567,747.11	6,376.62	98.89	1,266,285.88	1,250,440.41	15,845.47	98.75
ROBERTS	1,198,200.36	1,170,730.39	27,469.97	97.71	2,426,441.14	2,335,987.25	90,453.89	96.27
SANBORN	596,873.00	579,836.00	17,037.00	97.15	781,734.00	755,280.00	26,454.00	96.62
SPINK	1,493,578.17	1,464,055.16	29,523.01	98.02	3,207,519.08	3,125,181.92	82,337.16	97.43
STANLEY	412,417.44	401,020.65	11,396.79	97.24	985,512.14	957,573.67	27,938.47	97.17
SULLY	811,264.67	779,398.82	31,865.85	96.07	1,119,494.89	1,082,010.22	37,484.67	96.65
TODD	350,290.45	325,754.24	24,536.21	93.00	444,320.60	409,895.74	34,424.86	92.25
TRIPP	1,156,392.18	1,108,557.18	47,835.00	95.86	2,250,507.00	2,139,538.40	110,968.60	95.07
TURNER	1,280,086.89	1,248,160.91	31,925.98	97.51	2,870,586.14	2,794,812.97	75,773.17	97.36
UNION	1,332,040.98	1,259,885.45	72,155.53	94.58	3,413,344.96	3,212,255.60	201,089.36	94.11
WALWORTH	716,234.67	700,234.51	16,000.16	97.77	1,968,469.84	1,919,111.80	49,358.04	97.49
YANKTON	1,495,964.00	1,449,141.00	46,823.00	96.87	5,309,752.00	5,146,935.00	162,817.00	96.93
ZIEBACH	282,130.02	261,321.71	20,808.31	92.62	503,813.60	466,111.36	37,702.24	92.52
TOTALS	71,727,676.93	69,330,301.49	2,397,375.44	96.66	223,732,765.13	216,566,518.48	7,166,246.65	96.80

PROPERTY TAXES COLLECTED - YEAR ENDING 1987

COUNTY	TOWNSHIP TAXES LEVIED	TWP. TAXES COLLECTED & ABATED	TOWNSHIP TAXES UNPAID	PERCENT COLLECTED	CITIES & TOWNS TAXES LEVIED	CITIES & TOWNS TAXES COLL. & ABATED	CITIES & TOWNS TAXES UNPAID	PERCENT COLLECTED
AURORA	80,094.40	78,858.49	1,235.91	98.46	128,406.46	125,937.88	2,468.58	98.08
BEADLE	221,470.30	216,441.88	5,028.42	97.73	1,776,186.73	1,742,428.12	33,758.61	98.10
BENNETT	.00	.00	.00	ERR	71,655.82	65,010.47	6,645.35	90.73
BON HOMME	225,175.91	223,021.63	2,154.28	99.04	376,964.49	367,298.42	9,666.07	97.44
BROOKINGS	268,348.15	255,836.74	12,511.41	95.34	1,122,148.30	1,086,853.97	35,294.33	96.85
BROWN	410,189.00	402,834.00	7,355.00	98.21	3,707,371.00	3,637,522.00	69,849.00	98.12
BRULE	33,261.96	32,570.04	691.92	97.92	376,087.98	365,408.56	10,679.42	97.16
BUFFALO	10,388.09	9,888.45	499.64	95.19	.00	.00	.00	.00
BUTTE	2,932.90	2,588.51	344.39	88.26	585,374.07	552,643.42	32,730.65	94.41
CAMPBELL	7,466.58	7,223.38	243.20	96.74	140,094.92	136,432.93	3,661.99	97.39
CHARLES MIX	205,611.09	200,087.46	5,523.63	97.31	383,886.74	368,079.84	15,806.90	95.88
CLARK	143,381.54	140,875.42	2,506.12	98.25	262,640.82	255,938.08	6,702.74	97.45
CLAY	244,644.90	238,568.01	6,076.89	97.52	429,867.88	411,698.43	18,169.45	95.77
CODINGTON	109,673.81	108,332.98	1,340.83	98.78	1,184,646.96	1,172,386.51	12,260.45	98.97
CORSON	98,232.09	89,328.32	8,903.77	90.94	113,875.56	105,544.99	8,330.57	92.68
CUSTER	.00	.00	.00	.00	.00	.00	.00	.00
DAVISON	33,037.42	31,059.39	1,978.03	94.01	1,748,376.60	1,709,564.11	38,812.49	97.78
DAY	184,769.29	179,698.55	5,070.74	97.26	410,019.00	397,431.69	12,587.31	96.93
DEUEL	162,693.27	152,929.88	9,763.39	94.00	305,317.24	296,782.19	8,535.05	97.20
DEWEY	.00	.00	.00	.00	63,998.17	58,804.75	5,193.42	91.89
DOUGLAS	101,035.28	99,596.48	1,438.80	98.58	236,660.82	232,304.19	4,356.63	98.16
EDMUNDS	154,063.10	149,199.49	4,863.61	96.84	228,547.80	219,194.57	9,353.23	95.91
FALL RIVER	84,967.61	78,433.45	6,534.16	92.31	619,623.89	549,738.66	69,885.23	88.72
SHANNON	.00	.00	.00	.00	2,000.74	1,607.09	393.65	80.32
FAULK	56,286.37	55,309.16	977.21	98.26	130,436.32	127,104.78	3,331.54	97.45
GRANT	174,069.98	170,117.24	3,952.74	97.73	662,932.76	655,729.23	7,203.53	98.91
GREGORY	115,083.33	111,581.09	3,502.24	96.96	300,219.16	290,289.58	9,929.58	96.69
HAAKON	12,624.70	12,552.41	72.29	99.43	124,235.87	121,262.55	2,973.32	97.61
HAMLIN	90,066.98	87,865.32	2,201.66	97.56	246,429.41	241,151.22	5,278.19	97.86
HAND	.00	.00	.00	.00	.00	.00	.00	.00
HANSON	103,131.85	100,797.80	2,334.05	97.74	134,881.54	134,881.54	.00	100.00
HARDING	.00	.00	.00	.00	53,920.14	52,990.06	930.08	98.28
HUGHES	.00	.00	.00	.00	861,977.75	832,565.63	29,412.12	96.59
HUTCHINSON	211,584.59	207,596.78	3,987.81	98.12	648,807.09	641,515.99	7,291.10	98.88
HYDE	28,031.89	26,003.65	2,028.24	92.76	132,497.77	128,221.30	4,276.47	96.77
JACKSON	90,370.59	83,919.69	6,450.90	92.86	59,505.59	56,338.55	3,167.04	94.68
JERAULD	35,773.46	34,809.16	964.30	97.30	118,510.11	115,703.61	2,806.50	97.63
JONES	28,144.32	27,953.97	190.35	99.32	62,171.62	61,138.89	1,032.73	98.34
KINGSBURY	229,662.42	223,720.00	5,942.42	97.41	412,310.63	398,344.21	13,966.42	96.61
LAKE	294,547.71	285,957.76	8,589.95	97.08	582,878.14	567,134.03	15,744.11	97.30
LAWRENCE	.00	.00	.00	.00	1,720,989.27	1,644,333.48	76,655.79	95.55
LINCOLN	384,063.61	375,500.15	8,563.46	97.77	916,353.44	885,665.62	30,687.82	96.65
LYMAN	78,990.21	76,019.49	2,970.72	96.24	160,609.94	156,263.16	4,346.78	97.29
MC COOK	227,905.19	221,503.90	6,401.29	97.19	290,013.08	281,658.39	8,354.69	97.12
MC PHERSON	222,912.77	227,631.66	(4,718.89)	102.12	270,926.03	260,063.97	10,862.06	95.99
MARSHALL	171,010.22	165,185.58	5,824.64	96.59	213,109.37	207,964.90	5,144.47	97.59
MEADE	9,686.38	9,299.17	387.21	96.00	663,908.41	635,822.96	28,085.45	95.77
MELLETTE	22,440.56	21,341.87	1,098.69	95.10	16,971.39	16,742.42	228.97	98.65
MINER	152,167.68	146,485.64	5,682.04	96.27	142,557.11	139,337.65	3,219.46	97.74
MINNEHAHA	244,799.91	238,395.02	6,404.89	97.38	13,214,430.94	12,824,580.04	389,850.90	97.05
MOODY	303,269.76	296,253.10	7,016.66	97.69	295,606.63	288,767.25	6,839.38	97.69
PENNINGTON	278,234.02	262,564.38	15,669.64	94.37	5,116,942.88	4,921,251.99	195,690.89	96.18
PERKINS	113,743.38	111,723.76	2,019.62	98.22	331,760.24	322,232.87	9,527.37	97.13
POTTER	38,986.38	38,566.36	420.02	98.92	259,317.72	256,131.98	3,185.74	98.77
ROBERTS	231,049.24	209,332.00	21,717.24	90.60	332,719.16	315,963.31	16,755.85	94.96
SANBORN	111,270.00	108,184.00	3,086.00	97.23	93,875.00	90,016.00	3,859.00	95.89
SPINK	250,208.21	245,261.21	4,947.00	98.02	497,130.05	480,155.69	16,974.36	96.59
STANLEY	6,773.92	6,597.65	176.27	97.40	224,993.78	217,715.46	7,278.32	96.77
SULLY	127,060.29	121,222.58	5,837.71	95.41	63,380.43	61,381.29	1,999.14	96.85
TODD	.00	.00	.00	.00	30,001.03	25,892.17	4,108.86	86.30
TRIPP	125,297.36	118,043.78	7,253.58	94.21	488,392.73	463,017.47	25,375.26	94.80
TURNER	326,180.35	319,138.06	7,042.29	97.84	392,411.39	375,285.35	17,126.04	95.64
UNION	437,870.94	417,835.52	20,035.42	95.42	548,616.40	506,935.06	41,681.34	92.40
WALWORTH	.00	.00	.00	.00	606,689.80	586,817.69	19,872.11	96.72
YANKTON	118,585.00	113,954.00	4,631.00	96.09	864,894.00	844,073.00	20,821.00	97.59
ZIEBACH	32,103.28	29,729.13	2,374.15	92.60	23,055.37	21,824.32	1,231.05	94.66
TOTALS	8,265,423.54	8,005,324.59	260,098.95	96.85	46,585,121.48	45,112,875.53	1,472,245.95	96.84

PROPERTY TAXES COLLECTED - YEAR ENDING 1987

COUNTY	SUB. DIST. TAXES LEVIED	SUB. DIST. TAXES COLL. & ABATED	SUB. DIST. TAXES UNPAID	PERCENT COLLECTED	OTHER ENTITIES TAXES LEVIED	OTHER ENTITIES TAXES COLL. & ABATED	OTHER ENTITIES TAXES UNPAID	PERCENT COLLECTED
AURORA	.00	.00	.00	.00	9,687.84	9,687.84	.00	100.00
BEADLE	68,595.91	67,357.69	1,238.22	98.19	90,358.29	89,717.43	640.86	99.29
BENNETT	.00	.00	.00	.00	355.72	352.11	3.61	98.99
BON HOMME	13,096.27	12,930.10	166.17	98.73	39,116.33	39,629.38	(513.05)	101.31
BROOKINGS	17,607.80	16,762.74	845.06	95.20	247,939.97	226,542.00	21,397.97	91.37
BROWN	155,179.00	152,368.00	2,811.00	98.19	374,450.00	347,198.00	27,252.00	92.72
BRULE	12,253.90	11,939.08	314.82	97.43	30,660.36	30,660.36	.00	100.00
BUFFALO	2,825.66	2,724.19	101.47	96.41	819.78	819.78	.00	100.00
BUTTE	.00	.00	.00	.00	125,179.58	109,180.85	15,998.73	87.22
CAMPBELL	8,985.48	8,698.00	287.48	96.80	16,785.74	13,671.01	3,114.73	81.44
CHARLES MIX	18,065.21	17,537.08	528.13	97.08	180,092.14	173,190.65	6,901.49	96.17
CLARK	22,444.90	22,056.74	388.16	98.27	37,862.96	37,679.95	183.01	99.52
CLAY	.00	.00	.00	.00	68,621.19	67,241.42	1,379.77	97.99
CODINGTON	16,494.68	15,976.74	517.94	96.86	69,860.98	66,551.18	3,309.80	95.26
CORSON	.00	.00	.00	.00	17,570.72	17,379.86	190.86	98.91
CUSTER	.00	.00	.00	.00	.00	.00	.00	.00
DAVISON	17,279.76	16,537.33	742.43	95.70	41,733.06	41,250.01	483.05	98.84
DAY	23,781.13	23,114.55	666.58	97.20	48,636.77	46,280.92	2,355.85	95.16
DEUEL	6,810.90	6,410.93	399.97	94.13	27,507.90	25,772.79	1,735.11	93.69
DEWEY	.00	.00	.00	.00	6,324.05	6,324.05	.00	100.00
DOUGLAS	8,659.01	8,568.14	90.87	98.95	9,769.92	9,716.53	53.39	99.45
EDMUNDS	20,695.40	19,937.53	757.87	96.34	44,730.60	43,595.76	1,134.84	97.46
FALL RIVER	.00	.00	.00	.00	193,532.43	150,383.64	43,148.79	77.70
SHANNON	.00	.00	.00	.00	5,674.99	5,647.77	27.22	99.52
FAULK	14,688.65	13,671.57	1,017.08	93.08	10,789.40	10,450.47	338.93	96.86
GRANT	13,427.80	13,262.23	165.57	98.77	38,840.50	38,765.50	75.00	99.81
GREGORY	10,918.71	10,575.85	342.86	96.86	43,383.90	42,682.14	701.76	98.38
HAAKON	18,543.31	18,401.31	142.00	99.23	28,111.48	21,070.61	7,040.87	74.95
HAMLIN	4,751.20	4,654.16	97.04	97.96	25,201.96	24,898.26	303.70	98.79
HAND	.00	.00	.00	.00	.00	.00	.00	.00
HANSON	6,652.92	6,467.44	185.48	97.21	16,357.74	15,957.74	400.00	97.55
HARDING	.00	.00	.00	.00	21,458.04	20,525.36	932.68	95.65
HUGHES	48,175.38	46,257.31	1,918.07	96.02	390,692.77	332,413.08	58,279.69	85.08
HUTCHINSON	19,063.37	18,749.03	314.34	98.35	55,434.09	54,279.61	1,154.48	97.92
HYDE	15,792.45	14,660.13	1,132.32	92.83	1,937.62	1,937.63	(.01)	100.00
JACKSON	5,160.60	5,054.78	105.82	97.95	8,087.41	8,087.41	.00	100.00
JERAULD	.00	.00	.00	.00	16,146.42	14,464.74	1,681.68	89.58
JONES	10,144.72	10,002.23	142.49	98.60	27,210.74	27,175.99	34.75	99.87
KINGSBURY	5,877.55	5,678.56	198.99	96.61	28,548.11	28,548.10	.01	100.00
LAKE	10,051.94	9,752.55	299.39	97.02	68,844.13	65,974.69	2,869.44	95.83
LAWRENCE	.00	.00	.00	.00	253,747.94	245,208.73	8,539.21	96.63
LINCOLN	.00	.00	.00	.00	87,920.00	87,232.31	687.69	99.22
LYMAN	20,139.75	19,458.39	681.36	96.62	54,283.94	53,625.44	658.50	98.79
MC COOK	.00	.00	.00	.00	28,631.01	28,631.01	.00	100.00
MC PHERSON	17,963.62	18,152.82	(189.20)	101.05	12,803.88	12,498.07	305.81	97.61
MARSHALL	11,960.68	11,727.53	233.15	98.05	49,082.97	48,480.48	602.49	98.77
MEADE	.00	.00	.00	.00	213,919.97	201,308.20	12,611.77	94.10
MELLETTE	.00	.00	.00	.00	677.64	661.04	16.60	97.55
MINER	1,969.41	1,899.34	70.07	96.44	15,999.84	15,983.12	16.72	99.90
MINNEHAHA	83,268.77	80,817.33	2,451.44	97.06	1,772,724.46	1,711,148.26	61,576.20	96.53
MOODY	8,202.24	7,994.04	208.20	97.46	52,046.07	51,305.50	740.57	98.58
PENNINGTON	111,530.15	106,701.74	4,828.41	95.67	848,455.11	787,540.73	60,914.38	92.82
PERKINS	.00	.00	.00	.00	28,358.99	25,083.93	3,275.06	88.45
POTTER	15,722.45	15,548.96	173.49	98.90	22,539.35	22,681.33	(141.98)	100.63
ROBERTS	.00	.00	.00	.00	86,004.35	65,671.42	20,332.93	76.36
SANBORN	4,916.00	4,774.00	142.00	.00	22,608.00	22,121.00	487.00	97.85
SPINK	58,213.16	56,561.75	1,651.41	97.16	60,444.21	54,909.04	5,535.17	90.84
STANLEY	.00	.00	.00	.00	9,693.48	9,253.56	439.92	95.46
SULLY	18,300.04	17,530.04	770.00	95.79	4,729.98	4,694.38	35.60	99.25
TODD	.00	.00	.00	.00	6,926.00	6,926.00	.00	100.00
TRIPP	.00	.00	.00	.00	83,248.47	62,131.02	21,117.45	74.63
TURNER	.00	.00	.00	.00	11,884.13	11,492.13	392.00	96.70
UNION	.00	.00	.00	.00	37,553.04	36,927.28	625.76	98.33
WALWORTH	16,291.20	15,933.58	357.62	97.80	58,975.26	55,656.87	3,318.39	94.37
YANKTON	24,219.00	23,464.00	755.00	96.88	143,935.00	137,214.00	6,721.00	95.33
ZIEBACH	.00	.00	.00	.00	4,426.23	4,426.23	.00	100.00
TOTALS	988,720.08	960,669.51	28,050.57	97.16	6,439,934.95	6,028,515.70	411,419.25	93.61

PROPERTY TAXES COLLECTED - YEAR ENDING 1987

COUNTY	TOTAL TAXES LEVIED	TOTAL TAXES COLLECTED & ABATED	TOTAL TAXES UNPAID	PERCENT COLLECTED
AURORA	1,888,421.90	1,860,656.64	27,765.26	98.53
BEADLE	9,693,625.65	9,511,351.35	182,274.30	98.12
BENNETT	1,683,242.44	1,540,810.56	142,431.88	91.54
BON HOMME	3,667,505.70	3,615,738.64	51,767.06	98.59
BROOKINGS	11,536,778.79	11,087,540.84	449,237.95	96.11
BROWN	20,154,908.00	19,775,514.00	379,394.00	98.12
BRULE	2,957,065.95	2,876,068.97	80,996.98	97.26
BUFFALO	472,274.61	453,662.64	18,611.97	96.06
BUTTE	4,424,148.75	4,126,686.58	297,462.17	93.28
CAMPBELL	1,322,181.21	1,276,605.85	45,575.36	96.55
CHARLES MIX	4,114,837.55	3,989,078.97	125,758.58	96.94
CLARK	3,026,130.27	2,973,089.63	53,040.64	98.25
CLAY	6,065,488.64	5,881,381.29	184,107.35	96.96
CODINGTON	9,200,664.81	9,114,138.71	86,526.10	99.06
CORSON	1,671,660.69	1,538,652.67	133,008.02	92.04
CUSTER	.00	.00	.00	.00
DAVISON	8,889,028.80	8,569,435.26	319,593.54	96.40
DAY	4,406,704.19	4,289,993.93	116,710.26	97.35
DEUEL	2,914,660.42	2,758,972.29	155,688.13	94.66
DEWEY	943,421.46	878,920.21	64,501.25	93.16
DOUGLAS	2,189,277.60	2,158,067.90	31,209.70	98.57
EDMUNDS	3,265,040.60	3,145,738.99	119,301.61	96.35
FALL RIVER	4,218,574.67	3,797,259.04	421,315.63	90.01
SHANNON	353,451.38	295,987.12	57,464.26	83.74
FAULK	2,110,304.22	2,039,900.57	70,403.65	96.66
GRANT	6,842,394.54	6,762,830.52	79,564.02	98.84
GREGORY	2,814,969.95	2,733,300.31	81,669.64	97.10
HAAKON	1,703,940.53	1,668,767.74	35,172.79	97.94
HAMLIN	2,696,041.34	2,633,664.85	62,376.49	97.69
HAND	.00	.00	.00	.00
HANSON	1,859,556.77	1,805,284.58	54,272.19	97.08
HARDING	1,206,235.30	1,185,735.60	20,499.70	98.30
HUGHES	7,828,521.05	7,478,892.69	349,628.36	95.53
HUTCHINSON	5,152,988.09	5,071,226.57	81,761.52	98.41
HYDE	1,119,057.22	1,042,272.49	76,784.73	93.14
JACKSON	908,873.09	848,991.95	59,881.14	93.41
JERAULD	1,483,446.20	1,448,261.95	35,184.25	97.63
JONES	1,373,256.28	1,360,599.27	12,657.01	99.08
KINGSBURY	3,587,577.43	3,490,262.80	97,314.63	97.29
LAKE	6,052,694.36	5,909,865.20	142,829.16	97.64
LAWRENCE	11,205,298.05	10,811,428.10	393,869.95	96.48
LINCOLN	8,309,567.72	8,084,474.93	225,092.79	97.29
LYMAN	2,383,163.33	2,299,058.51	84,104.82	96.47
MC COOK	3,531,970.91	3,436,733.54	95,237.37	97.30
MC PHERSON	2,733,018.31	2,668,886.77	64,131.54	97.65
MARSHALL	2,901,438.00	2,807,992.48	93,445.52	96.78
MEADE	6,891,804.27	6,464,665.92	427,138.35	93.80
MELLETTE	797,706.36	770,950.50	26,755.86	96.65
MINER	1,721,901.85	1,666,052.18	55,849.67	96.76
MINNEHAHA	65,362,046.14	63,445,209.99	1,916,836.15	97.07
MOODY	3,893,728.05	3,805,711.12	88,016.93	97.74
PENNINGTON	44,229,235.69	42,505,356.57	1,723,879.12	96.10
PERKINS	2,810,943.97	2,730,508.38	80,435.59	97.14
POTTER	2,176,975.51	2,151,116.15	25,859.36	98.81
ROBERTS	4,274,414.25	4,097,684.37	176,729.88	95.87
SANBORN	1,611,276.00	1,560,211.00	51,065.00	96.83
SPINK	5,567,092.88	5,426,124.77	140,968.11	97.47
STANLEY	1,639,390.76	1,592,160.99	47,229.77	97.12
SULLY	2,144,230.30	2,066,237.33	77,992.97	96.36
TODD	831,538.08	768,468.15	63,069.93	92.42
TRIPP	4,103,837.74	3,891,287.85	212,549.89	94.82
TURNER	4,881,148.90	4,748,889.42	132,259.48	97.29
UNION	5,769,426.32	5,433,838.91	335,587.41	94.18
WALWORTH	3,366,660.77	3,277,754.45	88,906.32	97.36
YANKTON	7,957,349.00	7,714,781.00	242,568.00	96.95
ZIEBACH	845,528.50	783,412.75	62,115.75	92.65
TOTALS	**357,739,642.11**	**346,004,205.30**	**11,735,436.81**	**96.72**

MUNICIPALITIES - VALUATIONS, LEVIES AND TAXES - 1987 PAYABLE 1988

CITY NAME	POPULATION	AG NA	TAXABLE VALUATION	CITY LEVY	COUNTY LEVY	SUB LEVY	SCHOOL LEVY	ADJ. SCH. VALUE	TOTAL LEVY	TOTAL TAX
Aberdeen	25,956	N	149,752,799	22.50	11.40	.45	40.03	181,969,121	74.38	12,428,232.56
Agar	139	A	19,070	11.85	8.60	.25	7.83		28.53	544.07
		N	402,785	11.85	8.60	.25	8.31		29.01	11,684.79
Akaska	49	A	32,055	15.98	8.95	.20	18.37		43.50	1,394.39
		N	287,162	15.98	8.95	.20	26.88		52.01	14,935.30
Albee	23	A	2,298	15.32	9.16	.07	28.83		53.38	122.67
		N	23,811	15.32	9.16	.07	44.83		69.38	1,652.01
Alcester	885	N	4,856,035	18.14	10.32	0.00	35.40		63.86	310,106.40
Alexandria	595	A	11,178	38.44	10.92	.16	26.03		75.55	844.54
		N	1,971,064	38.44	10.92	.16	37.06		86.58	170,654.72
Alpena	142	A	75,130	23.11	15.93	0.00	23.10		62.14	4,668.58
		N	573,864	23.11	15.93	0.00	36.61		75.65	43,412.81
Altamont	58	A	41,218	10.50	13.67	.09	24.44		48.70	2,007.32
		N	77,821	10.50	13.67	.09	34.59		58.85	4,579.77
Andover	139	A	7,627	28.95	12.12	.25	24.16	6,395	65.48	469.65
		N	362,867	28.95	12.12	.25	36.30	306,997	77.62	26,137.66
Arlington(Brook.)	3	A	44,872	16.12	11.77	.09	29.37	51,576	57.35	2,046.97
		N	130,389	16.12	11.77	.09	45.33	130,391	73.31	7,457.04
(value adjusted		A		16.12				54,945	16.12	885.71
for city purposes)		N		16.12				159,660	16.12	2,573.72
Arlington(Kings.)	988	A	70,996	16.12	7.94	.08	29.37		53.51	3,799.00
		N	4,488,704	16.12	7.94	.08	45.33		69.47	311,830.27
Armour	818	A	31,650	40.65	18.96	.21	24.49		84.31	2,668.41
		N	3,289,435	40.65	18.96	.21	37.70		97.52	320,785.70
Artas	43	N	48,111	8.31	8.69	.21	20.51		37.72	1,814.75
Artesian		A	8,320	31.96	17.89	.16	23.13		73.14	608.52
		N	429,766	31.96	17.89	.16	36.18		86.19	37,041.53
Ashton	154	A	23,658	12.92	11.16	.36	19.48		43.92	1,039.06
		N	525,394	12.92	11.16	.36	29.65		54.09	28,418.56
Astoria	154	N	374,878	34.68	13.17	.09	42.00		89.94	33,716.53
Aurora	507	A	32,931	16.00	7.94	.08	30.84		54.86	1,806.59
		N	2,467,744	16.00	7.94	.08	46.63		70.65	174,346.11
Avon	567	A	7,020	28.89	15.79	.21	26.17		71.06	498.84
		N	2,262,061	28.89	15.79	.21	40.24		85.13	192,569.25
Badger	99	A	89,599	0.00	11.77	.09	29.37		41.23	3,694.17
		N	388,608	0.00	11.77	.09	45.33		57.19	22,224.49
Baltic	688	A	37,578	15.52	6.84	.08	39.39		61.83	2,323.45
		N	3,096,705	15.52	6.84	.08	50.32		72.76	225,316.26
Bancroft	41	A	4,613	14.88	11.77	.09	27.57		54.31	250.53
		N	196,947	14.88	11.77	.09	42.75		69.49	13,685.85
Batesland	163	A	1,462	19.76	20.38	.00	30.67		70.81	103.52
		N	99,774	19.76	20.38	0.00	46.40		86.54	8,634.44
Belle Fourche	4,692	N	23,802,864	21.15	12.65	0.00	48.74		82.54	1,964,688.39
Belvidere	80	A	18,570	45.00	7.53	.36	18.83		71.72	1,331.91
		N	126,455	45.00	7.53	.36	27.89		80.78	10,215.03
Beresford(Linc.)	361	A	30,161	9.81	8.16	0.00	23.77		41.74	1,258.92
		N	1,739,897	9.81	8.16	0.00	36.14		54.11	94,145.83
Beresford(Union)	1,504	A	50,285	9.81	10.32	0.00	23.77		43.90	2,207.51
		N	10,138,342	9.81	10.32	0.00	36.14		56.27	570,484.50
Big Stone City	672	A	7,798	17.64	9.16	.07	28.05		54.92	428.27
		N	2,671,397	17.64	9.16	.07	41.88		68.75	183,658.54
Bison	457	A	39,395	33.10	8.48	0.00	18.32		59.90	2,359.76
		N	1,840,600	33.10	8.48	0.00	27.26		68.84	126,706.90
Blunt	424	A	68,465	11.51	8.25	.11	18.39		38.26	2,619.47
		N	1,709,090	11.51	8.25	.11	26.06		45.93	78,498.50
Bonesteel	331	N	838,250	45.00	19.91	.26	25.30		90.47	75,836.48
Bowdle	644	A	8,975	22.57	8.95	.20	20.94		52.66	472.62
		N	2,987,202	22.57	8.95	.20	31.91		63.63	190,075.66
Box Elder	3,186	A	38,258	24.14	15.27	.13	26.04		65.58	2,508.96
		N	10,598,265	24.14	15.27	.13	38.07		77.61	822,531.35
Bradley	134	A	7,043	15.11	11.25	.23	20.16		46.75	329.26
		N	307,531	15.11	11.25	.23	29.87		56.46	17,363.20
Brandon	2,590	A	183,223	8.94	6.84	.08	32.34		48.20	8,831.35
		N	19,945,225	8.94	6.84	.08	47.45		63.31	1,262,732.19
Brandt	129	A	87,194	7.62	13.17	.09	24.44		45.32	3,951.63
		N	306,676	7.62	13.17	.09	34.59		55.47	17,011.32
Brentford	91	A	24,203	17.86	11.16	.36	19.48		48.86	1,182.56
		N	266,572	17.86	11.16	.36	29.65		59.03	15,735.75
Bridgewater	653	A	54,396	11.90	11.42	0.00	20.97		44.29	2,409.20
		N	3,728,091	11.90	11.42	0.00	31.20		54.52	203,255.52

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Bristol	445	A	8,246	21.98	12.12	.25	28.91		63.26	521.64
		N	1,900,633	21.98	12.12	.25	44.14		78.49	149,180.68
Britton	1,589	N	5,968,979	27.44	13.04	.23	44.02		84.73	505,751.59
Broadland (2-1)	49	A	33,345	12.40	8.14	.33	20.73		41.60	1,387.25
		N	132,384	12.40	8.14	.33	30.42		51.29	6,789.98
Broadland (2-5)		A	9,550	12.40	8.14	.33	21.66		42.53	406.16
		N	19,080	12.40	8.14	.33	33.99		54.86	1,046.73
Brookings	14,951	A	452,307	8.42	7.94	.08	30.84		47.28	21,385.07
		N	108,114,633	8.42	7.94	.08	46.63		63.07	6,818,789.90
Bruce	254	A	45,096	35.76	7.94	.08	31.42		75.20	3,391.22
		N	964,652	35.76	7.94	.08	46.46		90.24	87,050.20
Bryant	388	A	10,029	30.88	11.59	.09	26.82		69.38	695.81
		N	1,090,732	30.88	11.59	.09	39.44		82.00	89,440.02
Buffalo	447	A	3,335	28.02	14.15	0.00	14.91		57.08	190.36
		N	1,502,353	28.02	14.15	0.00	21.74		63.91	96,015.38
Buffalo Gap	186	N	828,654	4.19	8.50	0.00	48.85	706,715	61.54	50,995.37
Burke	846	A	1,530	29.73	19.91	.26	31.59		81.49	124.68
		N	2,258,601	29.73	19.91	.26	47.59		97.49	220,191.01
Bushnell	76	A	73,396	12.45	7.94	.08	30.84		51.31	3,765.95
		N	237,877	12.45	7.94	.08	46.63		67.10	15,961.55
Butler	22	A	45,509	18.99	12.12	.25	28.91		60.27	2,742.83
		N	28,223	18.99	12.12	.25	44.14		75.50	2,130.84
Camp Crook	91	N	88,196	19.81	14.15	0.00	21.74		55.70	4,912.52
Canistota	626	A	21,108	17.42	11.42	0.00	20.04		48.88	1,031.76
		N	3,360,439	17.42	11.42	0.00	29.96		58.80	197,593.81
Canova	194	A	11,215	44.99	16.39	.06	17.52		78.96	885.54
		N	516,670	44.99	16.39	.06	24.10		85.54	44,195.95
Canton	2,886	A	121,016	19.58	8.16	0.00	28.42		56.16	6,796.26
		N	16,812,677	19.58	8.16	0.00	43.15		70.89	1,191,850.67
Carthage	274	A	62,196	19.66	16.39	0.00	25.33		61.38	3,817.59
		N	888,977	19.66	16.39	0.00	40.28		76.33	67,855.61
Castlewood	557	A	41,832	33.31	11.24	.09	22.66		67.30	2,815.29
		N	1,966,033	33.31	11.24	.09	33.62		78.26	153,861.74
Cavour	117	A	12,339	15.00	8.14	.38	23.10		46.62	575.24
		N	703,920	15.00	8.14	.38	36.03		59.55	41,918.44
Centerville	892	A	42,620	32.25	12.78	0.00	25.80		70.83	3,018.77
		N	3,553,181	32.25	12.78	0.00	39.48		84.51	300,279.33
Central City	232	N	509,591	23.53	14.43	0.00	36.34		74.30	37,862.61
Chamberlain	2,258	A	26,341	20.85	14.11	.23	24.68		59.87	1,577.04
		N	13,491,236	20.85	14.11	.23	37.36		72.55	978,789.17
Chancellor	257	A	9,035	19.22	12.78	0.00	30.83		62.83	567.67
		N	1,151,852	19.22	12.78	0.00	46.69		78.69	90,639.23
Chelsea	38	A	5,508	15.29	9.44	.21	16.23		41.17	226.76
		N	190,678	15.29	9.44	.21	22.94		47.88	9,129.66
Claire City	87	N	282,862	14.49	17.44	0.00	47.00		78.93	22,326.30
Claremont	180	A	5,434	29.03	11.45	.53	19.38	5,315	60.39	325.85
		N	540,411	29.03	11.45	.53	29.00	435,484	70.01	34,791.29
Clark	1,312	A	31,303	45.67	11.25	.23	20.16		77.31	2,420.03
		N	5,769,403	45.67	11.25	.23	29.87		87.02	502,053.45
Clear Lake	1,310	A	73,652	46.28	13.17	.09	24.44		83.98	6,185.29
		N	5,354,366	46.28	13.17	.09	34.59		94.13	504,006.47
Colman	501	A	88,502	7.80	10.55	.10	28.21		46.66	4,129.50
		N	2,347,670	7.80	10.55	.10	38.74		57.19	134,263.25
Colome	365	N	979,713	38.90	17.56	0.00	41.17		97.63	95,649.38
Colton	757	A	43,440	16.49	6.84	.08	29.09		52.50	2,280.60
		N	3,576,016	16.49	6.84	.08	41.19		64.60	231,010.63
Columbia	161	A	71,625	18.20	11.70	.53	24.16		54.59	3,910.01
		N	608,597	18.20	11.70	.53	36.30		66.73	40,611.68
Conde	259	A	13,026	20.27	11.16	.36	16.49		48.28	628.90
		N	1,073,665	20.27	11.16	.36	23.25		55.04	59,094.52
Corona	126	A	14,237	30.00	16.88	0.00	22.24		69.12	984.06
		N	227,105	30.00	16.88	0.00	33.96		80.84	18,359.17
Corsica	585	N	2,659,049	26.15	18.96	.21	31.15		76.47	203,337.48
Cottonwood	4	A	14,080	0.00	7.53	.36	26.76	11,245	34.65	412.01
		N	14,220	0.00	7.53	.36	42.02	19,910	49.91	948.81

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Cresbard	223	A	33,711	12.10	9.44	.33	16.23		38.10	1,284.39
		N	848,568	12.10	9.44	.33	22.94		44.81	38,024.33
Crooks	598	A	54,302	9.35	6.84	.08	29.09		45.36	2,463.14
		N	3,479,536	9.35	6.84	.08	41.19		57.46	199,934.14
Custer	1,830	N	17,414,463	13.40	8.50	0.00	34.06		55.96	974,513.35
Dallas	197	A	2,290	34.06	19.91	.26	29.48		83.71	191.70
		N	352,864	34.06	19.91	.26	45.48		99.71	35,184.07
Dante	83	A	6,630	42.83	20.35	.26	25.44		88.88	589.27
		N	171,654	42.83	20.35	.26	35.92		99.36	17,055.54
Davis	100	A	20,748	7.80	12.78	0.00	24.76		45.34	940.71
		N	320,316	7.80	12.78	0.00	39.13		59.71	19,126.07
Deadwood	2,035	A	1,949	24.40	14.43	0.00	24.09		62.92	122.63
		N	12,929,380	24.40	14.43	0.00	36.34		75.17	971,901.49
Dell Rapids	2,390	A	66,131	22.17	5.91	.08	27.06		55.22	3,651.75
		N	13,305,435	22.17	5.91	.08	39.12		67.28	895,189.67
Delmont	284	A	35,680	45.00	19.45	.21	23.70	42,816	88.36	3,321.81
		N	840,108	45.00	19.45	.21	34.59	996,011	99.25	88,773.40
DeSmet	1,237	A	22,209	29.16	11.77	.09	27.57		68.59	1,523.32
		N	5,382,944	29.16	11.77	.09	42.75		83.77	450,929.22
Dimock	140	N	769,999	19.48	12.38	.15	34.68		66.69	51,351.23
Doland	381	A	41,262	28.92	11.16	.36	17.85		58.29	2,405.16
		N	1,450,743	28.92	11.16	.36	24.64		65.08	94,414.35
Dolton	47	A	14,025	19.07	12.78	0.00	30.55		62.40	875.16
		N	143,277	19.07	12.78	0.00	46.18		78.03	11,179.90
Draper	138	A	73,325	0.00	11.49	.27	21.08		32.84	2,407.99
		N	518,343	0.00	11.49	.27	29.81		41.57	21,547.52
Dupree	562	A	11,225	44.25	18.02	0.00	30.88		93.15	1,045.61
		N	499,565	44.25	18.02	0.00	46.79		109.06	54,482.56
Eagle Butte(Dewey)	435	A	15,040	15.28	15.89	0.00	21.05		52.22	785.39
		N	901,005	15.28	15.89	0.00	32.39		63.56	57,267.88
Eagle Butte(Ziebach)		A	800	15.28	18.02	0.00	21.05	690	54.35	41.16
		N	2,995	15.28	18.02	0.00	32.39	2,720	65.69	187.83
Eden	138	A	1,080	10.48	13.23	0.00	25.62	1,228	49.33	57.07
		N	428,341	10.48	13.23	0.00	41.52	559,608	65.23	33,390.89
Edgemont	1,468	A	1,899	26.53	18.83	0.00	25.74		71.10	135.02
		N	7,610,788	26.53	18.83	0.00	36.70		82.06	624,541.26
Egan	248	A	19,431	34.97	10.55	.10	26.50		72.12	1,401.36
		N	720,580	34.97	10.55	.10	40.59		86.21	62,121.20
Elk Point	1,661	A	105,691	16.29	10.32	0.00	25.54		52.15	5,511.79
		N	8,788,202	16.29	10.32	0.00	38.93		65.54	575,978.76
Elkton		A	132,873	17.46	7.94	.08	30.04		55.52	7,377.11
		N	3,040,759	17.46	7.94	.08	43.82		69.30	210,724.60
Emery	403	A	5,940	37.31	11.30	.16	25.88		74.65	443.42
		N	1,591,316	37.31	11.30	.16	37.14		85.91	136,709.96
Erwin	66	A	17,351	9.80	11.77	.09	25.67		47.33	821.22
		N	237,905	9.80	11.77	.09	38.27		59.93	14,257.65
Estelline	719	A	16,355	42.31	11.24	.09	23.03		76.67	1,253.94
		N	1,608,695	42.31	11.24	.09	33.50		87.14	140,181.68
Ethan	351	N	1,488,233	21.44	9.85	.10	32.60		63.99	95,232.03
Eureka	1,349	N	10,186,215	16.91	7.95	.21	20.51		45.58	464,287.68
Fairburn	41	N	295,692	10.15	8.23	0.00	34.06		52.44	15,506.09
Fairfax	226	N	328,556	45.00	19.91	.26	25.30		90.47	29,724.46
Fairview	90	N	395,641	7.89	8.16	0.00	43.25		59.30	23,461.51
Faith	576	A	27,936	0.00	16.70	0.00	28.45		45.15	1,261.31
		N	3,130,059	0.00	16.70	0.00	43.94		60.64	189,806.78
Farmer		A	38,416	2.61	11.30	.16	26.03		40.10	1,540.48
		N	38,280	2.61	11.30	.16	37.06		51.13	1,957.26
Faulkton	947	A	31,929	20.05	9.44	.33	16.52		46.34	1,479.59
		N	4,456,569	20.05	9.44	.33	23.65		53.47	238,292.74
Flandreau	2,114	A	19,288	26.70	10.55	.10	27.57		64.92	1,252.18
		N	8,669,972	26.70	10.55	.10	41.55		78.90	684,060.79
Florence	190	A	38,583	10.20	7.55	.08	20.94		38.77	1,495.86
		N	789,709	10.20	7.55	.08	32.88		50.71	40,046.14
Fort Pierre	1,789	A	179,514	25.23	10.60	0.00	22.64		58.47	10,496.18
		N	8,703,821	25.23	10.60	0.00	33.96		69.79	607,439.67

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Frankfort	209	A	44,664	18.96	11.16	.33	24.39		54.84	2,449.37
		N	693,911	18.96	11.16	.33	37.64		68.09	47,248.40
Frederick	307	A	49,179	26.78	11.45	.53	26.38		65.14	3,203.52
		N	1,342,499	26.78	11.45	.53	40.99		79.75	107,064.30
Freeman	1,462	N	8,307,099	21.23	11.71	.15	29.55		62.64	520,356.68
Fruitdale	88	N	203,265	1.97	13.45	0.00	48.74		64.16	13,041.48
Fulton		A	74,598	12.13	11.30	.16	26.03		49.62	3,701.55
		N	253,165	12.13	11.30	.16	37.06		60.65	15,354.46
Garden City	95	A	27,363	9.70	11.25	.23	20.16		41.34	1,131.19
		N	681,967	9.70	11.25	.23	29.87		51.05	34,814.42
Garretson	961	A	70,314	24.26	6.84	.08	30.69		61.87	4,350.33
		N	4,630,189	24.26	6.84	.08	46.26		77.44	358,561.84
Gary	354	A	15,455	25.68	13.17	.09	30.20		69.14	1,068.56
		N	821,838	25.68	13.17	.09	44.65		83.59	68,697.44
Gayville	407	A	410	9.58	8.36	.12	23.08		41.14	16.87
		N	1,774,737	9.58	8.36	.12	36.20		54.26	96,297.23
Geddes	303	A	6,702	27.25	20.35	.26	27.85	7,541	75.71	530.77
		N	727,223	27.25	20.35	.26	43.85	818,204	91.71	70,683.14
Gettysburg	1,623	A	247,448	22.50	11.69	.28	26.99		61.46	15,208.15
		N	7,675,816	22.50	11.69	.28	42.20		76.67	588,504.81
Glenham	169	A	10,185	32.87	8.95	.20	14.13		56.15	571.89
		N	370,026	32.87	8.95	.20	19.26		61.28	22,675.19
Goodwin	139	A	65,979	6.57	13.17	.09	24.44		44.27	2,920.89
		N	238,278	6.57	13.17	.09	34.59		54.42	12,967.09
Gregory	1,468	A	21,780	33.91	19.91	.26	29.48		83.56	1,819.94
		N	4,843,830	33.91	19.91	.26	45.48		99.56	482,251.71
Grenville	119	A	5,309	13.16	12.12	.25	25.30		50.83	269.86
		N	222,714	13.16	12.12	.25	37.31		62.84	13,995.35
Groton	1,230	A	88,715	15.36	11.45	.45	24.16		51.42	4,561.73
		N	6,413,643	15.36	11.45	.45	36.30		63.56	407,651.15
Harrisburg	558	A	22,018	12.31	8.16	0.00	30.67		51.14	1,126.00
		N	3,587,534	12.31	8.16	0.00	43.47		63.94	229,386.92
Harrold	196	A	57,577	17.41	8.25	.11	18.95		44.72	2,574.84
		N	772,480	17.41	8.25	.11	25.02		50.79	39,234.26
Hartford	1,206	A	68,553	19.90	6.84	.08	29.78		56.60	3,880.10
		N	5,133,701	19.90	6.84	.08	43.84		70.66	362,747.31
Hayti	371	A	9,044	28.93	11.59	.09	26.82		67.43	609.84
		N	1,536,122	28.93	11.59	.09	39.44		80.05	122,966.57
Hazel	94	A	15,374	22.66	11.59	.09	26.82		61.16	940.27
		N	337,673	22.66	11.59	.09	39.44		73.78	24,913.51
Hecla	435	A	2,674	24.58	11.45	.53	26.89		63.45	169.67
		N	1,496,366	24.58	11.45	.53	40.33		76.89	115,055.58
Henry	217	A	138,606	23.07	7.55	.08	13.32		44.02	6,101.44
		N	744,267	23.07	7.55	.08	17.84		48.54	36,126.72
Hermosa	251	N	1,249,129	12.68	8.50	0.00	34.06		55.24	69,001.89
Herreid	570	A	11,592	45.00	8.69	.21	20.16		74.06	858.50
		N	1,845,671	45.00	8.69	.21	29.65		83.55	154,205.81
Herrick	115	N	176,210	22.70	19.91	.26	47.59		90.46	15,939.96
Hetland	66	A	1,078	13.70	11.77	.09	25.67		51.23	55.23
		N	217,948	13.70	11.77	.09	38.27		63.83	13,911.62
Highmore	1,055	A	34,491	44.49	18.15	.55	22.82		86.01	2,966.57
		N	2,943,740	44.49	18.15	.55	35.90		99.09	291,695.20
Hill City	535	A	699	6.49	13.27	.13	21.31		41.20	28.80
		N	4,663,961	6.49	13.27	.13	29.01		48.90	228,067.69
Hillsview	9	A	29,745	0.00	7.95	.21	15.77		23.93	711.80
		N	6,758	0.00	7.95	.21	20.51		28.67	193.75
Hitchcock	132	A	4,126	24.71	8.14	.33	20.73		53.91	222.43
		N	600,529	24.71	8.14	.33	30.42		63.60	38,193.64
Hosmer	385	A	31,565	14.10	9.62	.20	15.23		39.15	1,235.77
		N	1,245,205	14.10	9.62	.20	21.24		45.16	56,233.46
Hot Springs	4,742	A	0	23.42	18.83	0.00	33.11		75.36	.00
		N	17,482,006	23.42	18.83	0.00	47.54		89.79	1,569,709.32
Hoven	615	A	225	25.93	11.69	.28	18.05		55.95	12.59
		N	2,602,691	25.93	11.69	.28	26.85		64.75	168,524.24
Howard	1,169	A	10,902	18.46	16.39	.06	17.52		52.43	571.59
		N	5,416,333	18.46	16.39	.06	24.10		59.01	319,617.81

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CITY NAME	POPULATION	AG NA	TAXABLE VALUATION	CITY LEVY	COUNTY LEVY	SUB LEVY	SCHOOL LEVY	ADJ. SCH. VALUE	TOTAL LEVY	TOTAL TAX
Hudson	388	N	1,626,966	26.78	8.16	0.00	35.40		70.34	114,440.79
Humboldt	486	A	23,547	22.24	6.84	.08	29.78		58.94	1,387.86
		N	2,141,841	22.24	6.84	.08	43.84		73.00	156,354.39
Hurley	419	A	17,490	35.70	12.78	0.00	24.76		73.24	1,280.97
		N	1,438,805	35.70	12.78	0.00	39.13		87.61	126,053.71
Huron	13,000	A	23,396	16.03	8.14	.33	26.29		50.79	1,188.28
		N	86,268,887	16.03	8.14	.33	39.50		64.00	5,521,208.77
Interior	62	A	12,580	45.00	7.53	0.00	18.83		71.36	897.71
		N	106,000	45.00	7.53	0.00	27.89		80.42	8,524.52
Ipswich	1,153	A	47,855	17.85	8.95	.20	18.50		45.50	2,177.40
		N	5,553,779	17.85	8.95	.20	25.49		52.49	291,517.86
Irene (Clay)	250	N	624,770	34.95	9.34	0.00	32.17		76.46	47,769.91
Irene (Turner)	268	N	919,088	34.95	12.78	0.00	32.17		79.90	73,435.13
Irene (Yankton)	5	N	141,590	34.95	8.36	.12	32.17		75.60	10,704.20
Iroquois (Beadle)	49	A	277	32.25	8.14	.33	23.10		63.82	17.68
		N	189,970	32.25	8.14	.33	36.03		76.75	14,580.20
(val. adj.for city purp.)		A&N		32.25				170,009	32.25	5,482.79
Iroquois (Kings.)	299	A	4,758	32.25	11.77	.09	23.10	5,340	67.21	333.23
		N	1,091,970	32.25	11.77	.09	36.03	1,196,974	80.14	91,293.77
Isabel	332	A	7,150	31.55	15.89	0.00	28.37		75.81	542.04
		N	513,830	31.55	15.89	0.00	44.37		91.81	47,174.73
Java	261	A	32,715	43.66	8.95	.20	14.21		67.02	2,192.56
		N	614,362	43.66	8.95	.20	18.43		71.24	43,767.15
Jefferson	592	A	1,000	24.14	10.32	.00	24.54		59.00	59.00
		N	2,802,717	24.14	10.32	0.00	37.19		71.65	200,814.67
Kadoka	832	A	22,355	39.07	7.53	.36	18.83		65.79	1,470.82
		N	2,469,478	39.07	7.53	.36	27.89		74.85	184,840.43
Kennebec	328	A	23,085	21.93	16.36	.46	27.14	25,183	65.89	1,578.01
		N	980,314	21.93	16.36	.46	43.12	1,069,452	81.87	84,101.94
Keystone (51/2/OKY)	295	N	1,536	1.19	13.27	.13	29.01		43.60	66.97
(51/2/OKYKS)		N	4,221,366	1.19	13.27	.13	29.01		43.60	184,051.56
Kimball	752	A	101,860	21.78	14.11	.23	24.21		60.33	6,145.21
		N	2,664,201	21.78	14.11	.23	36.53		72.65	193,562.20
Kranzburg	136	A	50,034	1.57	7.55	.08	22.54		31.74	1,588.08
		N	585,757	1.57	7.55	.08	31.59		40.79	23,893.03
LaBolt	94	A	7,958	23.94	9.16	.07	28.83		62.00	493.40
		N	305,386	23.94	9.16	.07	44.83		78.00	23,820.11
Lake Andes	1,029	A	3,822	35.90	20.35	.26	26.84		83.35	318.56
		N	2,489,987	35.90	20.35	.26	38.34		94.85	236,175.27
Lake City	45	A	2,544	0.00	13.23	0.00	28.10		41.33	105.14
		N	109,109	0.00	13.23	0.00	44.02		57.25	6,246.49
Lake Norden	417	A	20,298	26.34	11.59	.09	26.82		64.84	1,316.12
		N	1,478,080	26.34	11.59	.09	39.44		77.46	114,492.08
Lake Preston	789	A	14,913	28.63	11.77	.09	25.67		66.16	986.64
		N	4,471,466	28.63	11.77	.09	38.27		78.76	352,172.66
Lane	44	A	19,419	24.74	15.93	0.00	28.42		69.09	1,341.66
		N	223,081	24.74	15.93	0.00	41.66		82.33	18,366.26
Langford	311	A	7,163	15.28	13.23	.23	19.38		48.12	344.68
		N	830,337	15.28	13.23	.23	29.00		57.74	47,943.66
Lead	4,330	N	35,380,155	22.50	14.43	0.00	36.34		73.27	2,592,303.96
Lebanon		A	16,397	19.66	11.69	.28	18.05		49.68	814.60
		N	395,314	19.66	11.69	.28	26.85		58.48	23,117.96
Lemmon	1,871	A	3,820	32.47	8.48	0.00	28.55		69.50	265.49
		N	9,123,644	32.47	8.48	0.00	42.32		83.27	759,725.84
Lennox	1,827	A	18,861	26.69	8.16	0.00	30.83		65.68	1,238.79
		N	9,090,189	26.69	8.16	0.00	46.69		81.54	741,214.01
Leola	640	A	31,925	18.65	7.95	.21	15.71		42.52	1,357.45
		N	3,133,660	18.65	7.95	.21	21.77		48.58	152,233.20
Lesterville	156	N	733,836	11.99	8.36	.12	43.07	656,601	63.54	43,301.43
Letcher		A	11,855	33.89	17.89	.16	26.00		77.94	923.98
		N	405,551	33.89	17.89	.16	42.00		93.94	38,097.46

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CITY NAME	POPULATION	AG NA	TAXABLE VALUATION	CITY LEVY	COUNTY LEVY	SUB LEVY	SCHOOL LEVY	ADJ. SCH. VALUE	TOTAL LEVY	TOTAL TAX
Lily	38	A	14,538	26.61	12.12	.25	28.91		67.89	986.98
		N	41,840	26.61	12.12	.25	44.14		83.12	3,477.74
Long Lake	116	A	6,615	22.78	7.95	.21	15.71		46.65	308.59
		N	261,150	22.78	7.95	.21	21.77		52.71	13,765.22
Lowry	22	A	16,620	0.00	8.95	.20	18.37		27.52	457.38
		N	98,819	0.00	8.95	.20	26.88		36.03	3,560.45
McIntosh	418	A	19,943	45.00	16.52	0.00	24.51		86.03	1,715.70
		N	642,997	45.00	16.52	0.00	37.98		99.50	63,978.20
McLaughlin	754	A	6,839	23.11	16.52	0.00	19.02		58.65	401.11
		N	1,963,463	23.11	16.52	0.00	26.24		65.87	129,333.31
Madison	6,210	A	107,518	19.67	12.58	.07	27.99	131,415	60.31	7,153.29
		N	27,473,978	19.67	12.58	.07	43.81	33,406,542	76.13	2,351,499.57
Marion	830	A	33,050	18.42	12.78	0.00	30.55		61.75	2,040.84
		N	3,609,431	18.42	12.78	0.00	46.18		77.38	279,297.77
Martin	1,018	N	2,684,055	20.49	23.60	0.00	43.57		87.66	235,284.26
Marvin	52	A	33,456	23.13	9.16	.07	26.39	31,022	58.75	1,901.31
		N	68,160	23.13	9.16	.07	38.11	63,903	70.47	4,641.00
Mellette	192	N	1,115,250	16.64	11.16	.36	29.65		57.81	64,472.60
Menno	793	A	14,802	26.28	11.71	.15	21.08		59.22	876.57
		N	3,764,412	26.28	11.71	.15	31.56		69.70	262,379.52
Midland	274	N	721,838	19.72	13.55	.45	40.19		73.91	53,351.05
Milbank	4,120	A	22,144	23.30	9.16	.07	25.16		57.69	1,277.49
		N	25,123,461	23.30	9.16	.07	36.57		69.10	1,736,031.16
Miller		N	11,801,135	14.41	6.77	.34	25.43		46.95	554,063.29
Mission	748	A	1,802	14.09	20.65	0.00	23.58		58.32	105.09
		N	2,299,724	14.09	20.65	0.00	33.37		68.11	156,634.20
Mission Hill	197	N	627,479	16.11	8.36	.12	30.32		54.91	34,454.87
Mitchell (17-2)	13,916	N	103,262,961	14.89	9.85	.10	34.09		58.93	6,085,286.29
(1-17-2)		N	222,072	14.89	9.85	.10	34.50		59.34	13,177.75
(6-17-2)			0						.00	.00
(32-17-2)		N	3,843,720	14.89	9.85	.10	34.42		59.26	227,778.85
(33-17-2)		N	0						.00	.00
(34-17-2)		N	3,246,120	14.89	9.85	.10	34.79		59.63	193,566.14
Mobridge	4,174	A	13,725	19.43	8.95	.20	24.83		53.41	733.05
		N	26,747,649	19.43	8.95	.20	37.78		66.36	1,774,973.99
Monroe	170	A	25,150	34.32	12.78	0.00	30.55		77.65	1,952.90
		N	403,210	34.32	12.78	0.00	46.18		93.28	37,611.43
Montrose	396	A	7,716	13.55	11.42	0.00	21.58		46.55	359.18
		N	1,534,768	13.55	11.42	0.00	31.99		56.96	87,420.39
Morristown	127	A	4,959	34.47	16.52	0.00	24.51		75.50	374.40
		N	227,129	34.47	16.52	0.00	37.98		88.97	20,207.67
Mound City	111	N	272,291	15.61	8.69	.21	36.13		60.64	16,511.73
Mount Vernon	402	A	3,687	24.04	9.85	.10	22.16		56.15	207.03
		N	1,624,566	24.04	9.85	.10	32.89		66.88	108,650.97
Murdo	723	A	27,455	17.37	11.49	.27	21.08		50.21	1,378.52
		N	4,117,941	17.37	11.49	.27	29.81		58.94	242,711.44
Naples (12-3)	45	A	2,635	21.83	11.25	.23	29.01		62.32	164.21
(28-3)		A	14,921	21.83	11.25	.23	26.82	16,721	60.13	945.48
		N	36,141	21.83	11.25	.23	39.44	45,214	72.75	2,987.10
New Effington	261	A	6,262	9.61	16.98	0.00	31.00		57.59	360.63
		N	618,198	9.61	16.98	0.00	47.00		73.59	45,493.19
Newell	638	N	3,143,125	22.27	12.65	0.00	40.22		75.14	236,174.41
New Underwood	517	A	5,591	23.04	13.27	.13	29.36		65.80	367.89
		N	2,043,870	23.04	13.27	.13	45.36		81.80	167,188.57
Nisland	216	N	570,014	25.19	13.45	0.00	40.22		78.86	44,951.30
North Sioux City	1,992	A	98,845	17.82	10.32	0.00	24.54		52.68	5,207.15
		N	3,412,526	17.82	10.32	0.00	37.19		65.33	222,940.32
North Sioux City		A	79,237	15.17	10.32	0.00	24.54		50.03	3,964.23
(annexed)		N	6,615,627	15.17	10.32	0.00	37.19		62.68	414,667.50

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Northville	138	A	16,107	5.85	11.16	.36	19.48		36.85	593.54
		N	479,519	5.85	11.16	.36	29.65		47.02	22,546.98
Nunda	60	A	82,091	21.86	12.58	.07	28.23	87,563	62.74	5,304.86
		N	232,604	21.86	12.58	.07	43.79	248,073	78.30	18,890.28
Oacoma	287	A	5,897	22.97	16.36	.46	24.68	8,041	64.47	433.09
		N	777,794	22.97	16.36	.46	37.36	1,581,296	77.15	90,025.64
Oelrichs	124	A	2,400	11.32	19.85	0.00	28.52		59.69	143.26
		N	351,015	11.32	19.85	0.00	44.52		75.69	26,568.33
Oldham	222	N	729,794	25.88	11.77	.09	32.02		69.76	50,910.43
Olivet	96	A	13,646	19.32	11.98	.15	21.08		52.53	716.82
		N	348,680	19.32	11.98	.15	31.56		63.01	21,970.33
Onaka	62	A	8,049	21.82	9.44	.21	16.23		47.70	383.94
		N	251,213	21.82	9.44	.21	22.94		54.41	13,668.50
Onida	850	A	11,210	15.58	8.60	.25	18.07		42.50	476.43
		N	3,793,423	15.58	8.60	.25	25.42		49.85	189,102.14
Orient	89	A	12,159	28.87	9.44	.33	16.52		55.16	670.69
		N	278,798	28.87	9.44	.33	23.65		62.29	17,366.33
Ortlay	80	A	51,383	33.42	16.44	0.00	26.08	81,185	75.94	4,679.26
		N	95,243	33.42	16.44	0.00	37.16	139,069	87.02	9,916.62
Parker	999	A	15,450	11.92	12.78	0.00	30.02		54.72	845.42
		N	3,694,851	11.92	12.78	0.00	45.21		69.91	258,307.03
Parkston	1,545	N	9,239,430	29.43	12.38	.15	34.68		76.64	708,109.92
Peever	232	N	273,464	35.93	17.44	0.00	47.00		100.37	27,447.58
Philip	1,072	N	4,770,753	28.51	13.55	.45	42.02		84.53	403,271.75
Pickstown	151	N	221,972	.00	20.35	.26	38.34		58.95	13,085.25
Pierpont	184	A	10,066	43.08	12.12	.25	19.38	8,468	74.83	722.27
		N	571,447	43.08	12.12	.25	29.00	454,679	84.45	44,872.43
Pierre	11,973	A	162,195	7.56	7.35	.11	29.12		44.14	7,159.29
		N	105,977,312	7.56	7.35	.11	41.71		56.73	6,012,092.91
Plankinton	644	A	13,843	21.35	16.65	0.00	26.48		64.48	892.60
		N	2,327,166	21.35	16.65	0.00	39.47		77.47	180,285.55
Platte	1,334	A	5,550	29.51	20.35	.26	27.74	6,244	77.86	451.37
		N	4,941,747	29.51	20.35	.26	43.74	5,559,741	93.86	490,863.43
Pollock	355	N	1,346,763	39.57	8.69	.21	36.13		84.60	113,936.15
Presho	757	A	14,187	54.98	16.36	.46	27.14	15,476	98.94	1,438.65
		N	1,765,769	54.98	16.36	.46	43.12	1,926,396	114.92	209,848.41
Pringle	105	N	493,606	10.01	8.50	0.00	34.06		52.57	25,948.87
Pukwana	234	A	14,508	14.67	14.11	.23	24.68		53.69	778.93
		N	667,343	14.67	14.11	.23	37.36		66.37	44,291.55
Quinn	80	A	41,273	4.55	13.27	.30	18.88		37.00	1,527.10
		N	288,421	4.55	13.27	.30	26.87		44.99	12,976.06
Ramona	241	A	15,657	9.96	12.58	.07	30.15		52.76	826.06
		N	672,041	9.96	12.58	.07	46.05		68.66	46,142.34
Rapid City(RC)	46,492	A	105,307	2.04	13.27	.13	28.08		43.52	4,582.96
		N	548,406,834	8.17	13.27	.13	41.63		63.20	34,659,311.91
(RC/RS)		N	14,360,119	11.73	13.27	.13	41.63		66.76	958,681.54
(RC/VS)		N	233,391	10.48	13.27	.13	41.63		65.51	15,289.44
Ravinia	88	A	4,100	17.00	20.35	.26	26.84		64.45	264.25
		N	113,484	17.00	20.35	.26	38.34		75.95	8,619.11
Raymond	106	N	230,924	28.23	11.25	.23	29.87		69.58	16,067.69
Redfield	3,027	A	3,069	21.37	10.93	.26	24.39		56.95	174.78
		N	17,368,929	21.37	10.93	.26	37.64		70.20	1,219,298.82
Ree Heights		A	8,439	15.00	6.77	.34	17.42		39.53	333.59
		N	256,935	15.00	6.77	.34	25.43		47.54	12,214.69
Reliance	192	A	12,513	20.60	16.36	.46	27.14	13,648	64.56	838.64
		N	448,720	20.60	16.36	.46	43.12	489,615	80.54	37,903.30
Revillo	158	N	468,437	36.72	9.16	.07	44.83		90.78	42,524.71
Rockham	52	A	13,176	11.24	9.44	.33	16.52		37.53	494.50
		N	147,002	11.24	9.44	.33	23.65		44.66	6,565.11
Roscoe	370	A	13,050	25.99	8.95	.20	20.37		55.51	724.41
		N	2,009,172	25.99	8.95	.20	31.91		67.05	134,714.98
Rosholt	446	A	1,928	16.72	16.98	0.00	31.00		64.70	124.74
		N	2,026,380	16.72	16.98	0.00	47.00		80.70	163,528.87
Roslyn	261	A	3,533	35.38	12.12	.25	25.62		73.37	259.22
		N	878,433	35.38	12.12	.25	41.52		89.27	78,417.71

MUNICIPALITIES - VALUATIONS, LEVIES AND TAXES - 1987 PAYABLE 1988

CITY NAME	POPULATION	AG NA	TAXABLE VALUATION	CITY LEVY	COUNTY LEVY	SUB LEVY	SCHOOL LEVY	ADJ. SCH. VALUE	TOTAL LEVY	TOTAL TAX
Roswell	19	A	82,145	10.63	16.39	0.00	17.52		44.54	3,658.74
		N	40,192	10.63	16.39	0.00	24.10		51.12	2,054.62
St. Francis	1,010	N	88,067	0.00	20.65	0.00	33.37		54.02	4,757.38
St. Lawrence		A	88,061	8.83	6.77	.34	17.42		33.36	2,937.71
		N	810,210	8.83	6.77	.34	25.43		41.37	33,518.39
Salem	1,486	A	12,408	12.40	11.42	0.00	23.20		47.02	583.42
		N	9,358,714	12.40	11.42	0.00	35.55		59.37	555,626.85
Scotland	1,006	A	11,270	28.38	15.29	.21	27.31	13,299	71.19	857.72
		N	3,576,326	28.38	15.29	.21	43.07	4,210,554	86.95	338,277.75
Selby	884	A	34,740	20.33	8.95	.20	18.37		47.85	1,662.31
		N	5,113,367	20.33	8.95	.20	26.88		56.36	288,189.36
Seneca	103	A	44,856	17.39	9.16	.21	16.52		43.28	1,941.37
		N	219,658	17.39	9.16	.21	23.65		50.41	11,072.96
Sherman	100	A	23,821	15.82	6.84	.08	30.69		53.43	1,272.76
		N	355,372	15.82	6.84	.08	46.26		69.00	24,520.67
Siani	129	A	18,360	36.00	7.94	.08	31.42		75.44	1,385.08
		N	520,479	36.00	7.94	.08	46.46		90.48	47,092.94
Sioux Falls (Minn.)	81,071	A	1,294,625	14.19	5.58	.08	30.50		50.35	65,184.37
		N	843,378,361	14.19	5.58	.08	46.00		65.85	55,536,465.07
Sioux Falls (Linc.)	161	A	94,408	3.76	8.16	0.00	0.00		11.92	1,125.34
		A	52,217	3.52	8.16	0.00	0.00		11.68	609.89
		N	10,800,181	14.19	8.16	0.00	0.00		22.35	241,384.05
(2B) 49-5		A					35.13	90,365	35.13	3,174.52
		N					50.63	928,448	50.63	47,007.32
(2B) 49-5		A					32.13	12,192	32.13	391.73
		N					47.63	8,973,153	47.63	427,391.28
49-5		A					30.50	23,988	30.50	731.63
Sioux Falls (Linc. 41-2)		N					43.47	99,633	43.47	4,331.05
(value adjusted for		A		3.76				106,068	3.76	398.82
city purposes		A		3.52				58,667	3.52	206.51
		N		14.19				12,134,095	14.19	172,182.81
Sisseton	2,789	A	25,866	26.93	17.44	0.00	31.00		75.37	1,949.52
		N	7,951,665	26.93	17.44	0.00	47.00		91.37	726,543.63
South Shore	241	A	40,620	27.25	7.55	.08	19.08		53.96	2,191.86
		N	1,163,154	27.25	7.55	.08	25.38		60.26	70,091.66
Spearfish	5,251	A	9,908	12.58	11.70	0.00	33.12	11,667	57.40	626.98
		N	40,992,678	12.58	11.70	0.00	49.12	48,275,679	73.40	3,366,603.57
Spencer		A	2,130	30.99	11.42	0.00	28.33		70.74	150.68
		N	1,030,388	30.99	11.42	0.00	44.33		86.74	89,378.95
Springfield	1,348	N	3,000,129	26.66	15.29	.21	44.87	3,300,208	87.03	274,565.77
Stickney	409	A	734	36.13	16.65	.00	21.84		74.62	54.77
		N	1,123,025	36.13	16.65	0.00	33.75		86.53	97,175.35
Stockholm	95	A	44,768	23.70	9.16	.07	25.16		58.09	2,600.57
		N	335,055	23.70	9.16	.07	36.57		69.50	23,286.32
Strandburg	79	A	328	23.46	9.16	.07	28.83		61.52	20.18
		N	106,214	23.46	9.16	.07	44.83		77.52	8,233.71
Stratford	82	N	283,375	18.57	11.70	.45	38.31		69.03	19,561.38
Sturgis	5,184	N	30,170,426	23.35	16.70	0.00	40.88		80.93	2,441,692.58
Summit	290	A	4,885	31.23	16.88	0.00	29.52		77.63	379.22
		N	587,476	31.23	16.88	0.00	45.52		93.63	55,005.38
Tabor	458	N	1,573,858	27.62	17.29	.21	44.87	1,731,229	89.99	148,692.72
Tea	729	A	15,835	12.61	8.16	0.00	30.83		51.60	817.09
		N	4,259,984	12.61	8.16	0.00	46.69		67.46	287,378.52
Timber Lake	660	A	2,198	24.86	15.89	0.00	23.21		63.96	140.58
		N	1,445,976	24.86	15.89	0.00	33.98		74.73	108,057.79
Tolstoy		A	5,124	21.63	11.69	.28	16.77		50.37	258.10
		N	364,764	21.63	11.69	.28	25.57		59.17	21,583.09
Toronto	236	A	6,262	30.80	13.17	.09	28.74	7,256	72.80	484.44
		N	659,370	30.80	13.17	.09	42.19	668,220	86.25	57,244.04
Trent	197	A	59,571	18.60	10.55	.10	27.57		56.82	3,384.82
		N	569,571	18.60	10.55	.10	41.55		70.80	40,325.63
Tripp	804	A	3,818	36.37	11.71	.15	25.30		73.53	280.74
		N	4,192,353	36.37	11.71	.15	39.51		87.74	367,837.05
Tulare	238	N	1,207,791	16.15	11.16	.33	38.97		66.61	80,450.96
Turton	101	A	18,561	22.79	11.16	.36	17.85		52.16	968.14
		N	358,312	22.79	11.16	.36	24.64		58.95	21,122.49
Twin Brooks	87	A	30,982	15.07	9.16	.07	26.46		50.76	1,572.65
		N	134,874	15.07	9.16	.07	37.87		62.17	8,385.12

MUNICIPALITIES - VALUATIONS, LEVIES AND TAXES - 1987 PAYABLE 1988

CITY NAME	POPULATION	AG NA	TAXABLE VALUATION	CITY LEVY	COUNTY LEVY	SUB LEVY	SCHOOL LEVY	ADJ. SCH. VALUE	TOTAL LEVY	TOTAL TAX
Tyndall	1,243	A	43,790	20.50	15.29	.21	28.89	48,175	64.89	2,968.22
		N	4,451,450	20.50	15.29	.21	44.87	4,896,649	80.87	379,964.84
Utica	100	A	12,464	14.35	8.36	.12	21.52		44.35	552.78
		N	336,034	14.35	8.36	.12	30.32		53.15	17,860.21
Valley Springs	801	A	46,833	16.38	6.84	.08	32.34		55.64	2,605.79
		N	3,488,206	16.38	6.84	.08	47.45		70.75	246,790.57
Veblen	374	A	5,836	15.50	13.04	.19	29.17	6,233	57.90	349.48
		N	948,806	15.50	13.04	.19	45.01	1,004,033	73.74	72,450.72
Verdon	7	A	10,028	6.46	11.70	.45	16.49	12,372	35.10	390.64
		N	13,201	6.46	11.70	.45	23.25	17,586	41.86	654.55
Vermillion	10,136	A	98,945	7.57	9.34	0.00	30.03		46.94	4,644.48
		N	46,546,851	7.57	9.34	0.00	46.02		62.93	2,929,193.33
Viborg	812	A	1,850	19.28	12.78	0.00	21.36		53.42	98.83
		N	3,182,670	19.28	12.78	0.00	33.24		65.30	207,828.35
Vienna	90	A	43,858	20.36	11.25	.23	29.01		60.85	2,668.76
		N	495,559	20.36	11.25	.23	44.40		76.24	37,781.42
Vilas	28	A	191,199	3.81	16.39	.06	17.52		37.78	7,223.50
		N	71,194	3.81	16.39	.06	24.10		44.36	3,158.17
Virgil	37	A	46,737	19.82	8.14	.33	21.66		49.95	2,334.51
		N	104,651	19.82	8.14	.33	33.39		61.68	6,454.87
Volga	1,221	A	13,206	11.13	7.94	.08	31.42		50.57	667.83
		N	8,301,062	11.13	7.94	.08	46.46		65.61	544,632.68
Volin	156	A	2,778	14.91	8.36	.12	23.08		46.47	129.09
		N	433,190	14.91	8.36	.12	36.20		59.59	25,813.79
Wagner	1,453	A	8,262	26.18	20.35	.26	25.44		72.23	596.76
		N	4,576,235	26.18	20.35	.26	35.92		82.71	378,500.40
Wakonda	383	A	4,483	44.35	9.34	0.00	22.53		76.22	341.69
		N	1,294,931	44.35	9.34	0.00	31.91		85.60	110,846.09
Wall	542	A	36,926	11.23	13.27	.30	18.88		43.68	1,612.93
		N	8,056,716	11.23	13.27	.30	26.87		51.67	416,290.52
Wallace	90	N	450,286	7.77	7.55	.08	37.31	432,805	52.71	23,082.36
Ward	43	A	21,284	33.28	10.55	.10	27.57		71.50	1,521.81
		N	110,208	33.28	10.55	.10	41.55		85.48	9,420.58
Warner	322	A	583	13.25	11.70	.45	26.12		51.52	30.04
		N	1,551,813	13.25	11.70	.45	38.31		63.71	98,866.01
Wasta	99	A	6,856	9.79	13.27	.13	18.88		42.07	288.43
		N	350,805	9.79	13.27	.13	26.87		50.06	17,561.30
Watertown	15,649	A	138,084	7.38	7.28	.08	22.54		37.28	5,147.77
		N	140,970,620	7.38	7.28	.08	31.59		46.33	6,531,168.82
Watertown (Kampeska)		N	16,853,571	7.38	7.28	1.08	31.59		47.33	797,679.52
Waubay	675	A	75,720	22.53	12.12	.25	26.08		60.98	4,617.41
		N	1,965,993	22.53	12.12	.25	37.16		72.06	141,669.46
Webster	2,417	A	10,618	22.20	12.12	.25	25.30		59.87	635.70
		N	13,011,572	22.20	12.12	.25	37.31		71.88	935,271.80
Wentworth	193	N	768,621	31.26	12.58	.07	43.37		87.28	67,085.24
Wessington(Beadle)	304	A	46,769	27.07	8.14	.33	23.53		59.07	2,762.64
		N	916,235	27.07	8.14	.33	32.11		67.65	61,983.30
Wessington(Hand)		N	82,804	27.07	6.77	.34	32.11	81,794	66.29	5,456.65
Wessington Springs	1,175	A	55,207	20.18	15.93	0.00	28.42		64.53	3,562.51
		N	4,800,235	20.18	15.93	0.00	41.66		77.77	373,314.28
Westport	122	A	5,035	10.06	11.70	.53	26.38		48.67	245.05
		N	198,581	10.06	11.70	.53	40.99		63.28	12,566.21
Wetonka	22	A	12,150	45.00	7.95	0.00	15.71		68.66	834.22
		N	12,642	45.00	7.95	0.00	21.77		74.72	944.61
White	474	A	53,499	20.71	7.94	.08	28.74		57.47	3,074.59
		N	2,039,208	20.71	7.94	.08	42.19		70.92	144,620.63
White Lake	414	A	10,066	43.72	16.65	0.00	22.97		83.34	838.90
		N	875,012	43.72	16.65	0.00	34.97		95.34	83,423.64
White River	561	N	1,254,180	13.43	15.37	0.00	29.59		58.39	73,231.57
White Rock	10	A	55,203	12.54	16.98	0.00	31.00		60.52	3,340.89
		N	16,591	12.54	16.98	0.00	47.00		76.52	1,269.54
Whitewood	821	N	3,132,862	17.88	11.70	0.00	40.88	3,202,342	70.46	223,581.80
Willow Lake	370	A	3,050	39.63	11.25	.23	29.01		80.12	244.37
		N	970,833	39.63	11.25	.23	44.40		95.51	92,724.26
Wilmot	507	A	27,782	26.75	16.88	0.00	26.39		70.02	1,945.30
		N	1,921,428	26.75	16.88	0.00	38.11		81.74	157,057.52
Winfred	81	A	72,731	24.62	12.58	.07	27.99	88,894	65.26	5,198.83
		N	191,355	24.62	12.58	.07	43.81	232,181	81.08	17,303.65

MUNICIPALITIES - VALUATIONS, LEVIES AND TAXES - 1987 PAYABLE 1988

CITY NAME	POPULATION	AG NA	TAXABLE VALUATION	CITY LEVY	COUNTY LEVY	SUB LEVY	SCHOOL LEVY	ADJ. SCH. VALUE	TOTAL LEVY	TOTAL TAX
Winner	3,466	N	17,908,305	25.06	17.56	0.00	36.97		79.59	1,425,321.99
Witten (old)(30)	134	A	3,537	0.00	17.56	0.00	24.00	3,866	41.56	154.89
		N	2,305	0.00	17.56	0.00	40.00	1,639	57.56	106.04
(110)		A	1,393	0.00	17.56	0.00	23.43		40.99	57.10
Witten (new)		N	264,329	7.38	17.56	0.00	40.00	256,201	64.94	16,840.41
Wolsey	437	A	67,830	15.33	8.14	.33	21.66		45.46	3,083.55
		N	2,240,979	15.33	8.14	.33	33.39		57.19	128,161.59
Wood	134	N	72,774	13.74	15.37	0.00	40.00		69.11	5,029.41
Woonsocket		A	450	36.38	19.29	.16	29.50		85.33	38.40
		N	1,868,589	36.38	19.29	.16	44.35		100.18	187,195.25
Worthing	388	A	5,573	13.11	8.16	0.00	30.83		52.10	290.35
		N	1,794,292	13.11	8.16	0.00	46.69		67.96	121,940.08
Yale	136	A	1,630	21.16	8.14	.38	23.10		52.78	86.03
		N	578,499	21.16	8.14	.38	36.03		65.71	38,013.17
Yankton	12,011	A	152,867	8.42	8.36	.12	21.52		38.42	5,873.15
		N	97,581,084	8.42	8.36	.12	30.32		47.22	4,607,778.79
	TOTALS:		3,201,590,425							211,139,457.82

1988 VALUATIONS - FOR TAXES PAYABLE 1989

COUNTY	ASSESSED REAL PROPERTY AG	ASSESSED REAL PROPERTY NA	ASSESSED REAL PROPERTY TOTAL	TAXABLE PERCENT	REAL PROPERTY TAXABLE VALUATION
Aurora	65,707,110	13,327,295	79,034,405	55	43,468,923
Beadle	130,422,961	177,588,905	308,011,866	60	184,807,120
Bennett	36,618,092	6,685,708	43,303,800	60	25,982,280
Bon Homme	71,137,670	40,842,620	111,980,290	50	55,990,145
Brookings	122,781,330	244,818,270	367,599,600	60	220,559,760
Brown	240,755,500	410,875,316	651,630,816	45	293,233,867
Brule	72,230,723	42,798,632	115,029,355	45	51,763,210
Buffalo	23,991,902	768,389	24,760,291	35	8,666,102
Butte	58,470,780	74,881,530	133,352,310	47	62,675,586
Campbell	60,286,720	13,587,650	73,874,370	60	44,324,622
Charles Mix	115,505,418	42,412,307	157,917,725	40	63,167,090
Clark	106,484,075	28,687,345	135,171,420	50	67,585,710
Clay	105,327,525	117,135,468	222,462,993	50	111,231,497
Codington	85,678,130	314,366,860	400,044,990	60	240,026,994
Corson	88,242,700	15,112,880	103,355,580	32	33,073,786
Custer	36,704,560	101,384,545	138,089,105	55	75,949,008
Davison	53,737,420	207,374,615	261,112,035	60	156,667,221
Day	107,732,600	50,488,900	158,221,500	55	87,021,825
Deuel	90,616,460	29,432,755	120,049,215	45	54,022,147
Dewey	44,956,705	12,722,885	57,679,590	35	20,187,857
Douglas	67,437,540	20,954,540	88,392,080	60	53,035,248
Edmunds	114,573,280	34,878,250	149,451,530	60	89,670,918
Fall River	36,003,654	52,475,569	88,479,223	60	53,087,534
Shannon	15,067,280	900,315	15,967,595	45	7,185,418
Faulk	101,310,885	16,209,150	117,520,035	60	70,512,021
Grant	99,448,330	83,432,450	182,880,780	40R/50PP	73,152,312
Gregory	85,402,040	27,269,850	112,671,890	40	45,068,756
Haakon	61,022,245	15,121,540	76,143,785	53A/56N	40,809,852
Hamlin	83,152,670	34,660,589	117,813,259	49A/51N	58,421,709
Hand	128,363,957	28,663,987	157,027,944	60	94,216,766
Hanson	57,398,560	14,377,975	71,776,535	58A/48N	40,192,593
Harding	91,709,745	16,118,256	107,828,001	30	32,348,400
Hughes	75,071,137	238,381,695	313,452,832	50	156,726,416
Hutchinson	150,124,768	63,957,224	214,081,992	55	117,745,096
Hyde	62,636,630	9,995,830	72,632,460	38	27,600,335
Jackson	54,942,585	9,825,475	64,768,060	40	25,907,224
Jerauld	45,809,130	13,667,345	59,476,475	50	29,738,238
Jones	52,251,835	10,450,525	62,702,360	60	37,621,416
Kingsbury	102,617,918	38,342,320	140,960,238	60	84,576,143
Lake	105,816,011	96,597,468	202,413,479	60	121,448,087
Lawrence	14,863,260	356,603,826	371,467,086	45	167,160,189
Lincoln	162,032,000	157,260,196	319,292,196	50	159,646,098
Lyman	111,671,166	13,781,775	125,452,941	42	52,690,236
McCook	91,056,620	39,896,110	130,952,730	60	78,571,638
McPherson	107,649,685	25,857,005	133,506,690	45A/60N	63,956,561
Marshall	87,212,216	26,976,954	114,189,170	53	60,520,260
Meade	104,858,246	172,563,573	277,421,819	50	138,710,910
Mellette	33,648,440	5,298,530	38,946,970	60	23,368,182
Miner	64,914,924	16,874,168	81,789,092	60	49,073,456
Minnehaha	244,125,899	2,516,136,562	2,760,262,461	46R/60CA	1,269,720,732
Moody	111,389,290	36,161,200	147,550,490	60	88,530,294
Pennington	64,489,852	1,197,354,512	1,261,844,364	60	757,106,618
Perkins	132,769,180	33,988,475	166,757,655	45	75,040,945
Potter	91,446,489	26,663,770	118,110,259	42A/49N	51,472,773
Roberts	127,790,914	55,947,623	183,738,537	37	67,983,260
Sanborn	48,193,205	8,852,390	57,045,595	51	29,093,253
Spink	154,779,845	53,933,232	208,713,077	60	125,227,846
Stanley	73,334,925	22,077,840	95,412,765	48	45,798,127
Sully	132,730,490	13,859,190	146,589,680	50	73,294,840
Tripp	121,556,910	51,108,921	172,665,831	47	81,152,941
Todd	27,582,843	8,352,978	35,935,821	47	16,889,836
Turner	140,722,878	54,581,000	195,303,878	50	97,651,939
Union	146,066,290	105,895,597	251,961,887	50	125,980,944
Walworth	75,702,750	60,924,455	136,627,205	60	81,976,323
Yankton	108,423,706	255,907,638	364,331,344	50	182,165,672
Ziebach	43,344,600	3,434,495	46,779,095	35	16,372,683
TOTALS	5,929,905,204	8,091,865,243	14,021,770,447		7,138,625,788

1988 VALUATIONS - FOR TAXES PAYABLE 1989

COUNTY	ASSESSED REAL PROPERTY TOTAL	TAXABLE PERCENT	REAL PROPERTY TAXABLE VALUATION	TOTAL TAXABLE VALUE UTILITIES	TOTAL TAXABLE VALUE	TAXABLE VALUE TELEPHONE (Without)
Aurora	79,034,405	55	43,468,923	549,966	44,018,889	303,799
Beadle	308,011,866	60	184,807,120	14,753,890	199,561,010	1,300,535
Bennett	43,303,800	60	25,982,280	0	25,982,280	6,543
Bon Homme	111,980,290	50	55,990,145	1,507,949	57,498,094	295,398
Brookings	367,599,600	60	220,559,760	4,002,551	224,562,311	838,163
Brown	651,630,816	45	293,233,867	31,020,169	324,254,036	1,562,179
Brule	115,029,355	45	51,763,210	1,623,773	53,386,983	740,721
Buffalo	24,760,291	35	8,666,102	0	8,666,102	18,558
Butte	133,352,310	47	62,675,586	4,052,195	66,727,781	1,001,845
Campbell	73,874,370	60	44,324,622	449,874	44,774,496	42,227
Charles Mix	157,917,725	40	63,167,090	1,843,756	65,010,846	720,851
Clark	135,171,420	50	67,585,710	11,751,191	79,336,901	1,193,313
Clay	222,462,993	50	111,231,497	10,058,911	121,290,408	333,100
Codington	400,044,990	60	240,026,994	17,636,696	257,663,690	2,791,048
Corson	103,355,580	32	33,073,786	493,084	33,566,870	322,215
Custer	138,089,105	55	75,949,008	4,653,864	80,602,872	940,661
Davison	261,112,035	60	156,667,221	9,199,162	165,866,383	1,166,285
Day	158,221,500	55	87,021,825	3,405,354	90,427,179	1,197,063
Deuel	120,049,215	45	54,022,147	10,092,914	64,115,061	32,159
Dewey	57,679,590	35	20,187,857	100,351	20,288,208	125,559
Douglas	88,392,080	60	53,035,248	612,842	53,648,090	106,450
Edmunds	149,451,530	60	89,670,918	5,647,773	95,318,691	755,718
Fall River	88,479,223	60	53,087,534	10,252,630	63,340,164	133,337
Shannon	15,967,595	45	7,185,418	228,827	7,414,245	132,240
Faulk	117,520,035	60	70,512,021	839,553	71,351,574	139,530
Grant	182,880,780	40R/50PP	73,152,312	62,868,336	136,020,648	711,555
Gregory	112,671,890	40	45,068,756	553,908	45,622,664	803,834
Haakon	76,143,785	53A/56N	40,809,852	151,054	40,960,906	92,500
Hamlin	117,813,259	49A/51N	58,421,709	6,873,610	65,295,319	714,651
Hand	157,027,944	60	94,216,766	1,030,545	95,247,311	553,682
Hanson	71,776,535	58A/48N	40,192,593	793,370	40,985,963	467,073
Harding	107,828,001	30	32,348,400	646,030	32,994,430	190,236
Hughes	313,452,832	50	156,726,416	4,293,351	161,019,767	829,100
Hutchinson	214,081,992	55	117,745,096	2,587,694	120,332,790	443,836
Hyde	72,632,460	38	27,600,335	345,955	27,946,290	50,125
Jackson	64,768,060	40	25,907,224	76,775	25,983,999	289,484
Jerauld	59,476,475	50	29,738,238	445,542	30,183,780	264,577
Jones	62,702,360	60	37,621,416	300,287	37,921,703	685,301
Kingsbury	140,960,238	60	84,576,143	5,169,950	89,746,093	925,088
Lake	202,413,479	60	121,448,087	2,365,555	123,813,642	952,862
Lawrence	371,467,086	45	167,160,189	13,132,736	180,292,925	1,627,885
Lincoln	319,292,196	50	159,646,098	5,599,511	165,245,609	2,139,880
Lyman	125,452,941	42	52,690,236	267,381	52,957,617	920,189
McCook	130,952,730	60	78,571,638	2,421,364	80,993,002	604,624
McPherson	133,506,690	45A/60N	63,956,561	21,658,258	85,614,819	156,879
Marshall	114,189,170	53	60,520,260	1,385,523	61,905,783	964,619
Meade	277,421,819	50	138,710,910	5,212,565	143,923,475	2,496,500
Mellette	38,946,970	60	23,368,182	6,990	23,375,172	21,996
Miner	81,789,092	60	49,073,456	767,867	49,841,323	478,606
Minnehaha	2,760,262,461	46R/60CA	1,269,720,732	96,993,157	1,366,713,889	5,592,783
Moody	147,550,490	60	88,530,294	1,279,507	89,809,801	416,861
Pennington	1,261,844,364	60	757,106,618	43,145,970	800,252,588	8,164,976
Perkins	166,757,655	45	75,040,945	681,662	75,722,607	264,451
Potter	118,110,259	42A/49N	51,472,773	828,185	52,300,958	586,203
Roberts	183,738,537	37	67,983,260	2,314,578	70,297,838	561,823
Sanborn	57,045,595	51	29,093,253	1,240,927	30,334,180	141,546
Spink	208,713,077	60	125,227,846	10,740,985	135,968,831	1,118,413
Stanley	95,412,765	48	45,798,127	1,403,345	47,201,472	344,270
Sully	146,589,680	50	73,294,840	225,323	73,520,163	157,287
Tripp	172,665,831	47	81,152,941	1,032,046	82,184,987	1,086,638
Todd	35,935,821	47	16,889,836	338,253	17,228,089	158,160
Turner	195,303,878	50	97,651,939	1,189,954	98,841,893	235,335
Union	251,961,887	50	125,980,944	2,716,744	128,697,688	629,803
Walworth	136,627,205	60	81,976,323	3,842,325	85,818,648	567,098
Yankton	364,331,344	50	182,165,672	9,266,319	191,431,991	1,569,999
Ziebach	46,779,095	35	16,372,683	13	16,372,696	81,733
TOTALS	14,021,770,447		7,138,625,788	460,970,725	7,599,596,513	55,261,958

1988 VALUATIONS - FOR TAXES PAYABLE 1989

COUNTY	TAXABLE VALUE RAILROAD	TAXABLE VALUE LIGHT, POWER, GAS, WATER, ETC.	TAXABLE VALUE TELEPHONE (Within)	TAXABLE VALUE TELEGRAPH	TOTAL TAXABLE VALUE UTILITIES	TAXABLE VALUE TELEPHONE (Without)
Aurora	0	546,916	3,050	0	549,966	303,799
Beadle	498,616	10,712,840	3,516,365	26,069	14,753,890	1,300,535
Bennett	0	0	0	0	0	6,543
Bon Homme	0	1,216,254	291,695	0	1,507,949	295,398
Brookings	242,363	3,310,796	448,071	1,321	4,002,551	838,163
Brown	498,776	23,769,543	6,745,228	6,622	31,020,169	1,562,179
Brule	0	1,091,113	532,660	0	1,623,773	740,721
Buffalo	0	0	0	0	0	18,558
Butte	119,123	2,778,859	1,154,213	0	4,052,195	1,001,845
Campbell	13,799	423,081	12,994	0	449,874	42,227
Charles Mix	0	1,256,291	587,465	0	1,843,756	720,851
Clark	124,787	11,166,825	459,036	543	11,751,191	1,193,313
Clay	0	8,623,269	1,435,487	155	10,058,911	333,100
Codington	432,959	12,829,871	4,372,342	1,524	17,636,696	2,791,048
Corson	0	320,628	172,456	0	493,084	322,215
Custer	1,146,649	3,474,729	32,486	0	4,653,864	940,661
Davison	0	5,893,864	3,296,448	8,850	9,199,162	1,166,285
Day	0	2,462,805	942,549	0	3,405,354	1,197,063
Deuel	1,825	10,089,735	1,354	0	10,092,914	32,159
Dewey	0	0	100,351	0	100,351	125,559
Douglas	0	558,022	54,820	0	612,842	106,450
Edmunds	0	5,098,846	548,927	0	5,647,773	755,718
Fall River	6,061,631	4,190,710	0	289	10,252,630	133,337
Shannon	0	207,466	21,361	0	228,827	132,240
Faulk	0	685,172	154,381	0	839,553	139,530
Grant	191,038	61,915,205	761,661	432	62,868,336	711,555
Gregory	0	29,635	524,273	0	553,908	803,834
Haakon	151,054	0	0	0	151,054	92,500
Hamlin	184,680	6,339,940	348,990	0	6,873,610	714,651
Hand	168,712	461,744	400,089	0	1,030,545	553,682
Hanson	0	748,173	45,197	0	793,370	467,073
Harding	0	626,567	19,463	0	646,030	190,236
Hughes	236,888	163,768	3,880,801	11,894	4,293,351	829,100
Hutchinson	0	1,974,172	613,522	0	2,587,694	443,836
Hyde	60,350	285,605	0	0	345,955	50,125
Jackson	46,468	0	30,307	0	76,775	289,484
Jerauld	0	120,107	325,435	0	445,542	264,577
Jones	80,168	0	220,119	0	300,287	685,301
Kingsbury	277,966	3,569,883	1,322,101	0	5,169,950	925,088
Lake	137,899	1,030,252	1,197,404	0	2,365,555	952,862
Lawrence	71,161	10,018,093	3,042,964	518	13,132,736	1,627,885
Lincoln	0	3,425,557	2,173,954	0	5,599,511	2,139,880
Lyman	0	0	267,381	0	267,381	920,189
McCook	0	1,739,178	682,186	0	2,421,364	604,624
McPherson	687	21,332,895	324,676	0	21,658,258	156,879
Marshall	205,954	760,528	419,041	0	1,385,523	964,619
Meade	123,641	3,945,020	1,142,225	1,679	5,212,565	2,496,500
Mellette	0	6,990	0	0	6,990	21,996
Miner	0	431,802	336,065	0	767,867	478,606
Minnehaha	1,016,021	49,495,550	46,401,720	79,866	96,993,157	5,592,783
Moody	0	661,545	617,962	0	1,279,507	416,861
Pennington	457,371	27,836,819	14,819,612	32,168	43,145,970	8,164,976
Perkins	0	348,434	333,228	0	681,662	264,451
Potter	0	483,036	345,149	0	828,185	586,203
Roberts	8,685	1,656,615	649,278	0	2,314,578	561,823
Sanborn	0	1,240,927	0	0	1,240,927	141,546
Spink	161,400	9,361,811	1,217,774	0	10,740,985	1,118,413
Stanley	123,344	841,700	438,301	0	1,403,345	344,270
Sully	52,180	0	173,143	0	225,323	157,287
Tripp	0	0	1,032,046	0	1,032,046	1,086,638
Todd	0	306,211	32,042	0	338,253	158,160
Turner	0	647,489	542,465	0	1,189,954	235,335
Union	0	2,091,746	624,998	0	2,716,744	629,803
Walworth	0	2,281,566	1,560,759	0	3,842,325	567,098
Yankton	0	6,746,673	2,518,044	1,602	9,266,319	1,569,999
Ziebach	0	0	13	0	13	81,733
TOTALS	12,896,195	333,632,871	114,268,127	173,532	460,970,725	55,261,958

COUNTY WARRANTS AND ENCUMBRANCES – YEAR ENDING 1987

	COMMISSIONERS	COURT SYSTEM	AUDITORS AND ELECTIONS	TREASURER	DIRECTOR OF EQUALIZATION	STATES ATTORNEY	REGISTER OF DEEDS
Aurora	41,133.54	16,473.96	42,183.02	45,484.30	41,918.07	33,586.11	35,981.75
Beadle	70,264.75	84,327.33	104,279.72	83,963.74	71,593.68	155,193.27	64,718.84
Bennett	21,470.40	37,622.19	37,747.00	37,133.93	19,040.22	34,273.10	26,510.34
Bon Homme	.00	.00	.00	.00	.00	.00	.00
Brookings	51,846.05	121,390.05	110,636.26	74,116.55	112,931.36	73,014.45	61,970.90
Brown	181,258.98	245,130.20	169,892.18	167,734.64	126,011.85	157,622.47	101,820.18
Brule	47,355.04	66,898.02	50,110.60	45,221.38	46,274.72	52,132.97	40,584.12
Buffalo	13,597.04	4,919.03	20,960.11	21,595.35	12,463.85	12,453.22	20,822.06
Butte	38,970.89	71,244.49	53,746.45	58,159.39	50,537.18	47,846.42	41,229.64
Campbell	37,348.83	7,320.36	37,172.93	39,814.60	59,097.21	28,689.90	29,519.51
Charles Mix	54,926.34	82,584.87	51,364.96	52,742.52	54,183.68	53,161.16	37,065.22
Clark	33,846.77	16,371.61	55,395.44	48,488.70	37,651.65	33,777.71	35,857.94
Clay	29,344.94	169,726.28	56,660.36	66,175.27	39,152.25	58,731.66	48,323.36
Codington	181,088.31	123,134.91	82,552.16	99,978.59	75,201.58	74,089.74	77,010.79
Corson	53,609.80	17,747.24	41,026.61	41,227.48	38,603.46	34,404.82	28,304.66
Custer	45,737.84	61,249.18	75,284.73	67,392.58	70,198.78	52,123.59	46,296.89
Davison	48,576.58	183,402.36	79,454.24	83,426.62	95,645.09	65,200.18	64,478.80
Day	70,014.32	50,562.17	97,265.79	67,681.96	43,915.15	40,292.46	38,000.02
Deuel	40,036.71	29,636.67	77,557.84	36,192.12	37,738.42	38,854.04	30,390.16
Dewey	25,401.03	10,706.03	35,024.98	35,455.97	25,007.73	24,575.99	30,494.84
Douglas	51,610.45	20,705.19	53,511.25	38,071.98	35,821.55	22,184.82	22,035.38
Edmunds	44,013.17	32,522.63	33,422.22	51,960.32	36,822.07	30,226.88	38,111.98
Fall River	28,228.71	92,792.44	82,094.15	80,396.78	60,978.17	69,907.78	44,912.90
Shannon	11,119.76	.00	11,405.39	12,754.77	10,891.31	12,488.64	10,757.28
Faulk	81,951.41	9,667.29	49,144.08	34,532.74	34,358.47	28,457.68	33,922.05
Grant	41,462.62	45,114.01	48,334.33	51,093.83	41,909.67	43,711.09	45,401.97
Gregory	.00	.00	.00	.00	.00	.00	.00
Haakon	17,285.88	21,972.35	45,848.97	44,615.49	21,354.30	30,110.91	31,766.26
Hamlin	42,079.94	20,493.77	28,734.85	33,607.29	25,757.44	30,367.69	32,411.96
Hand	.00	.00	.00	.00	.00	.00	.00
Hanson	63,576.88	19,707.53	39,175.31	38,008.96	35,427.86	25,247.79	26,177.72
Harding	36,976.22	11,104.27	38,724.88	42,159.91	42,622.88	35,186.29	39,201.73
Hughes	64,965.35	144,175.10	89,118.04	65,194.02	68,494.27	104,985.55	44,154.23
Hutchinson	39,830.59	51,448.72	55,982.93	58,599.14	51,473.81	38,465.96	47,087.82
Hyde	34,937.85	7,997.13	38,549.20	35,894.21	16,166.55	25,290.71	23,361.95
Jackson	15,234.89	18,422.49	40,705.48	30,338.71	24,401.27	23,244.00	22,784.71
Jerauld	19,554.63	9,649.23	32,487.34	36,200.84	38,880.71	28,808.25	24,724.46
Jones	17,321.82	12,291.27	24,319.01	24,313.85	24,306.16	21,059.06	23,171.19
Kingsbury	.00	.00	.00	.00	.00	.00	.00
Lake	101,606.86	86,092.41	58,937.52	49,017.84	60,524.43	62,506.33	40,573.49
Lawrence	108,692.12	193,567.80	92,556.76	133,852.30	82,345.21	147,115.07	78,474.74
Lincoln	55,372.50	79,355.20	63,652.69	68,084.24	62,704.37	49,558.38	51,144.75
Lyman	.00	.00	.00	.00	.00	.00	.00
McCook	43,689.29	50,545.63	49,105.75	41,705.04	35,715.50	29,508.32	35,446.69
McPherson	38,521.96	10,395.16	38,546.47	36,918.21	33,733.51	27,134.68	25,611.34
Marshall	.00	.00	.00	.00	.00	.00	.00
Meade	61,047.95	193,530.20	58,064.78	116,407.57	62,437.83	85,114.67	83,784.11
Mellette	13,703.09	14,918.58	41,485.28	37,391.59	24,955.48	24,818.54	24,463.49
Miner	30,391.58	13,964.73	46,555.75	39,926.50	33,777.25	29,517.03	27,491.84
Minnehaha	173,397.61	735,918.39	278,385.81	418,711.18	479,913.84	818,411.01	282,141.55
Moody	19,393.33	48,096.90	52,157.86	51,846.53	40,086.31	32,459.46	37,768.71
Pennington	.00	.00	.00	.00	.00	.00	.00
Perkins	26,450.35	44,557.02	46,585.77	38,859.33	39,091.51	39,434.74	37,012.60
Potter	71,443.33	23,355.67	51,980.48	52,580.12	35,094.59	30,682.61	32,684.28
Roberts	48,571.27	39,368.19	56,669.43	71,259.69	41,362.33	61,142.39	45,338.68
Sanborn	.00	.00	.00	.00	.00	.00	.00
Spink	53,105.17	71,976.51	73,523.89	72,032.82	56,529.60	41,393.41	42,983.40
Stanley	19,284.94	23,743.17	37,142.05	38,855.51	39,334.18	37,457.18	30,864.71
Sully	37,864.95	6,935.77	42,003.98	44,109.48	25,478.78	29,496.50	27,477.11
Todd	.00	.00	.00	.00	.00	.00	.00
Tripp	.00	.00	.00	.00	.00	.00	.00
Turner	48,740.23	45,514.90	55,136.20	52,676.78	49,552.57	33,371.92	38,911.08
Union	72,064.58	102,803.17	62,131.98	68,825.10	79,614.61	40,605.09	43,661.75
Walworth	37,349.32	94,058.80	53,761.28	45,686.70	39,891.89	39,104.14	39,334.35
Yankton	43,508.15	135,214.21	54,680.91	63,565.16	72,924.54	71,656.22	60,987.96
Ziebach	19,682.10	2,621.80	26,099.24	25,139.46	22,921.96	23,278.12	20,715.90
TOTALS	**2,819,859.01**	**3,935,044.58**	**3,329,036.69**	**3,417,179.68**	**3,044,822.71**	**3,393,532.17**	**2,476,236.14**

COUNTY WARRANTS AND ENCUMBRANCES – YEAR ENDING 1987

	VETERANS OFFICE	GEN. GOVT. BUILDING	INSURANCE AND BONDS	SHERIFF/JAIL & LAW ENFORC.	CORONER	CIVIL DEFENSE	COUNTY NURSE
Aurora	2,873.38	28,490.38	49,131.25	108,644.35	540.00	14,434.32	18,915.00
Beadle	25,871.04	90,639.89	.00	338,312.33	1,327.26	25,582.00	28,094.84
Bennett	4,285.96	49,045.56	131,927.21	241,132.75	457.00	2,522.95	.00
Bon Homme	.00	.00	.00	.00	.00	.00	.00
Brookings	20,637.44	46,690.40	.00	400,694.41	1,612.30	.00	49,307.71
Brown	41,986.12	243,776.82	.00	668,315.24	8,966.40	55,392.18	78,103.11
Brule	8,503.50	73,703.67	6,000.00	179,592.21	250.00	7,613.83	33,142.63
Buffalo	2,990.52	6,626.14	.00	56,455.69	.00	2,507.86	.00
Butte	9,202.48	52,229.53	103,289.92	187,676.86	4,210.60	10,192.25	.00
Campbell	1,508.16	54,376.68	11,921.00	39,326.10	156.40	3,121.12	.00
Charles Mix	12,933.70	55,780.52	39,775.21	250,472.82	837.03	14,098.88	.00
Clark	5,655.40	44,447.98	21,037.00	79,861.69	269.60	1,195.21	23,896.75
Clay	2,137.32	39,606.57	28,977.00	143,823.91	1,635.94	7,905.89	22,122.48
Codington	27,166.70	100,259.38	.00	357,330.90	5,564.85	36,822.20	41,642.78
Corson	8,750.06	36,718.58	.00	76,654.36	1,400.17	3,898.32	.00
Custer	7,502.48	46,499.66	.00	398,427.93	2,676.44	10,102.84	18,732.31
Davison	17,177.91	86,327.09	75,043.50	302,312.40	1,237.50	52,971.02	32,578.52
Day	11,087.58	105,065.25	.00	129,246.69	1,602.62	1,632.94	31,774.74
Deuel	7,500.48	51,602.83	47,314.54	168,612.83	.00	3,458.81	19,677.98
Dewey	3,171.01	21,221.80	39,300.00	87,065.06	500.00	3,999.43	.00
Douglas	5,679.72	46,485.71	7,880.24	79,476.96	111.44	4,539.19	21,713.80
Edmunds	9,608.87	37,670.64	45,423.90	134,224.46	585.40	4,321.15	21,075.50
Fall River	24,138.26	54,090.64	59,937.01	282,154.05	1,909.38	6,302.25	22,368.99
Shannon	9,982.30	.00	3,725.33	33,216.05	115.72	200.00	.00
Faulk	7,358.64	35,831.44	.00	26,640.00	459.00	750.00	23,514.30
Grant	8,374.34	24,830.88	66,185.00	110,132.64	165.00	9,656.95	21,918.62
Gregory	.00	.00	.00	.00	.00	.00	.00
Haakon	4,652.87	34,439.52	40,840.70	58,173.32	.00	.00	.00
Hamlin	5,795.34	25,342.58	17,125.53	65,689.67	406.92	2,433.08	24,754.17
Hand	.00	.00	.00	.00	.00	.00	.00
Hanson	4,605.02	17,655.66	.00	46,444.75	158.00	2,676.75	18,448.13
Harding	3,355.57	19,980.42	.00	65,002.82	58.36	604.76	.00
Hughes	8,917.56	108,630.25	.00	530,712.55	1,000.00	28,141.64	35,324.88
Hutchinson	9,897.66	42,171.81	33,283.21	71,279.15	819.80	7,000.00	25,477.49
Hyde	1,857.55	55,805.23	.00	36,872.38	941.75	2,783.84	.00
Jackson	4,006.16	18,680.31	15,078.10	57,427.19	320.66	1,740.68	.00
Jerauld	4,397.55	43,478.79	.00	52,222.85	101.40	1,000.00	23,055.05
Jones	1,612.73	51,544.94	62,881.77	36,795.06	.00	.00	.00
Kingsbury	.00	.00	.00	.00	.00	.00	.00
Lake	9,020.73	159,635.64	.00	200,330.06	2,536.71	16,733.23	34,404.41
Lawrence	13,424.40	130,430.66	223,910.75	695,345.69	5,710.51	16,456.28	.00
Lincoln	12,287.74	51,797.14	.00	142,335.00	2,371.40	7,165.13	21,731.46
Lyman	.00	.00	.00	.00	.00	.00	.00
McCook	8,944.35	26,757.31	39,062.57	82,742.74	140.34	5,242.71	19,909.25
McPherson	9,091.30	48,483.07	35,899.11	37,884.25	36.50	6,254.98	18,718.66
Marshall	.00	.00	.00	.00	.00	.00	.00
Meade	3,338.25	97,420.15	80,684.87	490,722.78	3,505.85	9,889.78	43,797.05
Mellette	4,335.96	23,022.50	49,072.98	55,943.23	324.63	.00	.00
Miner	7,633.86	68,892.64	.00	79,547.97	.00	12,106.95	22,096.80
Minnehaha	28,174.46	271,020.19	220,876.66	3,069,291.18	30,360.53	129,241.80	105,000.00
Moody	10,068.53	66,846.14	23,790.55	161,482.00	593.12	5,938.02	31,045.66
Pennington	.00	.00	.00	.00	.00	.00	.00
Perkins	6,033.09	84,309.07	.00	76,176.18	.00	2,672.14	17,577.70
Potter	4,761.92	27,203.90	.00	108,028.73	240.08	266.91	24,810.50
Roberts	29,675.93	58,830.84	.00	171,304.97	3,183.70	8,664.73	28,746.54
Sanborn	.00	.00	.00	.00	.00	.00	.00
Spink	16,537.60	148,647.38	.00	318,082.74	608.60	620.08	26,286.04
Stanley	2,781.90	58,486.40	2,879.46	97,692.60	274.65	2,974.74	23,103.81
Sully	5,374.74	34,348.93	15,754.95	56,933.31	189.70	3,444.81	26,194.17
Todd	.00	.00	.00	.00	.00	.00	.00
Tripp	.00	.00	.00	.00	.00	.00	.00
Turner	7,780.87	51,783.31	82,611.96	65,101.41	170.00	10,672.08	16,864.09
Union	10,209.04	68,017.34	.00	163,083.71	1,114.75	11,308.90	15,935.95
Walworth	9,279.45	71,294.79	.00	104,733.29	150.00	2,638.80	30,505.17
Yankton	11,349.35	90,370.07	.00	244,577.46	2,785.65	15,092.82	38,619.00
Ziebach	2,584.00	19,724.35	86,841.73	30,643.80	330.00	4,385.93	12,861.30
TOTALS	547,868.85	3,507,069.37	1,767,463.01	12,352,405.53	95,023.66	601,373.16	1,193,847.34

COUNTY WARRANTS AND ENCUMBRANCES – YEAR ENDING 1987

	PUBLIC WELFARE	COUNTY EXTENSION	CARE OF POOR	MENTALLY HANDICAPPED	ROAD & BRIDGE	SNOW REMOVAL	ROAD & BRIDGE RESERVE
Aurora	4,252.30	19,272.39	12,866.30	13,286.92	808,828.76	556.92	.00
Beadle	1,445.78	56,957.89	114,537.77	29,172.39	891,218.39	94,482.12	.00
Bennett	3,995.45	12,881.73	7,871.49	2,457.92	368,514.21	11,676.15	.00
Bon Homme	.00	.00	.00	.00	.00	.00	.00
Brookings	469.07	55,128.06	115,278.82	19,756.50	1,145,266.42	39,067.18	.00
Brown	3,233.04	61,834.46	295,954.62	29,616.68	2,703,528.08	155,654.45	.00
Brule	226.00	23,143.35	24,290.32	1,996.52	477,792.59	8,382.75	.00
Buffalo	258.88	147.55	4,303.18	2,160.00	127,883.44	7,300.00	.00
Butte	216.53	19,979.62	54,175.10	6,041.91	583,308.76	36,050.00	.00
Campbell	271.91	18,619.84	7,619.20	3,240.40	455,862.69	.00	.00
Charles Mix	264.47	25,339.84	53,980.07	16,935.28	887,656.92	11,649.12	74,719.56
Clark	70.65	27,585.06	42,374.54	4,175.14	789,802.60	9,487.71	.00
Clay	102.32	35,691.96	36,332.93	13,929.68	725,918.73	1,278.15	.00
Codington	2,501.12	33,515.58	322,197.03	19,273.02	1,092,538.76	53,813.34	92,473.95
Corson	1,030.76	23,230.80	16,000.93	4,982.50	526,374.54	.00	.00
Custer	914.01	21,851.25	24,367.38	3,920.25	448,936.00	17,164.75	.00
Davison	.00	29,210.75	215,862.64	16,980.95	915,522.01	28,510.14	.00
Day	1,396.45	24,358.85	36,806.08	8,173.66	775,736.25	33,770.42	.00
Deuel	3,870.32	29,080.05	30,255.79	6,558.44	772,033.37	32,162.82	.00
Dewey	729.07	12,740.53	23,933.48	.00	226,052.39	13,527.39	45,724.53
Douglas	1,218.77	21,363.37	27,915.47	3,935.14	562,556.87	47,713.73	.00
Edmunds	1,791.37	22,192.51	27,224.05	7,615.71	425,212.56	19,548.00	44,701.38
Fall River	914.72	25,864.10	22,254.69	12,233.75	519,097.50	10,941.53	128,979.37
Shannon	.00	703.12	58.78	7,795.72	98,835.45	.00	.00
Faulk	250.22	18,665.67	30,112.90	.00	507,242.16	3,976.17	.00
Grant	1,848.89	25,099.71	19,512.39	7,585.67	936,154.34	29,937.86	.00
Gregory	.00	.00	.00	.00	.00	.00	.00
Haakon	261.28	8,208.28	14,288.84	5,341.33	441,291.30	20,000.00	.00
Hamlin	2,021.65	22,445.21	10,382.68	3,485.15	786,225.98	20,788.66	.00
Hand	.00	.00	.00	.00	.00	.00	.00
Hanson	3,292.13	21,518.51	7,783.10	.00	512,416.84	.00	.00
Harding	.00	17,582.57	6,084.64	.00	434,749.02	15,933.81	26,753.35
Hughes	273.10	31,188.51	81,524.25	.00	489,364.14	7,827.80	.00
Hutchinson	3,104.60	27,895.24	26,061.42	15,698.99	1,671,021.22	3,280.19	.00
Hyde	.00	21,344.01	11,423.52	1,778.31	178,079.68	25,024.11	199.69
Jackson	1,763.34	7,664.45	2,431.16	1,212.12	462,699.38	.00	.00
Jerauld	654.56	17,749.76	22,411.22	5,294.98	469,579.90	23,226.54	56,000.00
Jones	300.00	13,389.12	9,458.66	720.00	348,148.46	27,820.57	.00
Kingsbury	.00	.00	.00	.00	.00	.00	.00
Lake	545.36	34,526.01	106,273.49	.00	941,690.21	4,125.00	.00
Lawrence	410.25	38,519.81	50,434.25	32,192.97	945,851.68	176,818.28	1,877.40
Lincoln	1,480.78	37,652.17	72,738.53	15,017.35	1,093,145.12	1,262.88	140,478.81
Lyman	.00	.00	.00	.00	.00	.00	.00
McCook	1,119.61	25,445.28	16,866.09	8,102.51	775,227.75	21,601.86	.00
McPherson	6,954.41	18,295.21	17,477.14	3,600.00	887,635.79	23,381.08	.00
Marshall	.00	.00	.00	.00	.00	.00	.00
Meade	465.56	32,159.63	71,286.66	8,329.34	960,234.06	67,975.29	.00
Mellette	2,465.22	17,568.59	221.40	2,553.16	238,165.16	21,433.38	.00
Miner	771.56	17,644.46	27,332.37	715.84	581,725.07	3,848.02	.00
Minnehaha	.00	101,202.53	1,162,792.88	96,480.00	2,934,502.77	.00	86,955.99
Moody	935.16	38,524.90	39,980.35	6,460.00	525,072.08	5,248.42	.00
Pennington	.00	.00	.00	.00	.00	.00	.00
Perkins	477.72	22,682.53	18,094.79	1,349.04	1,144,659.77	46,213.98	.00
Potter	393.60	27,140.78	15,028.75	3,300.00	378,809.93	28,178.57	.00
Roberts	3,919.44	34,288.04	67,579.22	22,333.37	996,832.68	80,612.40	.00
Sanborn	.00	.00	.00	.00	.00	.00	.00
Spink	13,200.80	42,246.58	53,135.22	11,389.99	786,968.53	50,830.47	.00
Stanley	1,000.00	21,481.09	16,767.20	2,753.21	381,689.23	3,639.20	.00
Sully	19,658.16	21,610.55	.00	920.00	569,956.42	59,058.29	2,050.00
Todd	.00	.00	.00	.00	.00	.00	.00
Tripp	.00	.00	.00	.00	.00	.00	.00
Turner	632.53	26,674.12	129,095.39	11,972.16	1,419,337.17	.00	.00
Union	.00	35,246.18	33,295.81	13,123.89	862,486.45	107,684.27	220,598.80
Walworth	357.57	32,615.32	29,113.28	5,457.61	642,018.26	24,551.90	.00
Yankton	256.36	38,061.67	113,724.86	32,499.21	1,057,130.42	50,571.33	189,697.35
Ziebach	.00	12,831.47	211.05	3,955.88	212,159.79	4,244.33	.00
TOTALS	97,986.85	1,509,860.62	3,799,384.17	557,860.56	41,900,748.05	1,591,831.33	1,111,210.18

COUNTY WARRANTS AND ENCUMBRANCES – YEAR ENDING 1987

	14% AND SECONDARY ROAD	WEED AND PEST CONTROL	PUBLIC LIBRARY	MISC.	TOTAL
Aurora	.00	27,633.55	.00	95,200.62	1,461,687.19
Beadle	.00	34,382.55	2,445.00	193,086.48	2,561,897.06
Bennett	.00	14,761.97	26,155.70	134,277.41	1,225,760.64
Bon Homme	.00	.00	.00	.00	.00
Brookings	.00	58,906.25	42,500.00	284,394.18	2,885,614.36
Brown	.00	41,887.23	57,906.70	1,173,748.60	6,769,374.23
Brule	.00	18,992.20	.00	104,599.43	1,316,805.85
Buffalo	.00	1,884.25	.00	7,663.64	326,991.81
Butte	.00	12,996.16	26,511.57	146,366.16	1,614,181.91
Campbell	.00	9,534.58	.00	46,328.34	890,849.76
Charles Mix	.00	13,906.51	.00	137,619.33	1,981,998.01
Clark	.00	22,070.77	.00	152,698.43	1,486,018.35
Clay	.00	8,714.26	6,450.00	117,718.90	1,660,460.16
Codington	.00	42,502.65	.00	238,590.56	3,179,248.90
Corson	.00	10,819.26	.00	55,658.03	1,020,442.38
Custer	.00	42,693.45	19,368.97	484,518.89	1,965,960.20
Davison	.00	32,038.39	.00	311,018.82	2,736,975.51
Day	.00	14,325.96	.00	145,897.99	1,728,607.35
Deuel	.00	27,791.83	.00	24,505.98	1,514,832.03
Dewey	.00	785.80	21,873.20	2,478.29	689,768.55
Douglas	.00	22,842.65	.00	126,070.18	1,223,443.86
Edmunds	150,000.00	9,658.16	.00	135,647.81	1,363,580.74
Fall River	144,493.18	28,697.40	600.00	121,333.99	1,925,621.74
Shannon	.00	10,318.53	.00	18,912.37	253,280.52
Faulk	.00	18,464.01	37,762.98	114,700.22	1,097,761.43
Grant	.00	26,133.22	.00	102,532.36	1,707,095.39
Gregory	.00	.00	.00	.00	.00
Haakon	.00	900.00	3,857.40	15,364.40	860,573.40
Hamlin	.00	22,433.34	.00	51,650.25	1,274,433.15
Hand	.00	.00	.00	.00	.00
Hanson	.00	8,385.33	14,560.00	225,833.94	1,131,100.21
Harding	246.12	24,455.69	22,950.00	385,300.90	1,269,034.21
Hughes	.00	12,633.10	.00	475,022.36	2,391,646.70
Hutchinson	.00	48,705.00	.00	56,436.25	2,385,021.00
Hyde	75,136.76	2,090.70	21,518.23	68,980.48	686,033.84
Jackson	.00	.00	21,702.38	23,420.48	793,277.96
Jerauld	.00	11,489.61	1,000.00	75,503.51	997,471.18
Jones	9,843.48	.00	.00	39,575.94	748,873.09
Kingsbury	.00	.00	.00	.00	.00
Lake	.00	13,001.70	4,365.54	205,733.72	2,192,180.69
Lawrence	.00	31,696.51	179,319.23	385,547.06	3,764,549.73
Lincoln	.00	33,824.54	1,500.00	213,254.28	2,277,914.46
Lyman	.00	.00	.00	.00	.00
McCook	.00	8,752.28	24,790.00	147,013.63	1,497,434.50
McPherson	.00	14,229.66	.00	63,450.09	1,402,252.58
Marshall	.00	.00	.00	.00	.00
Meade	.00	28,573.30	11,198.86	504,957.85	3,074,926.39
Mellette	256.55	.00	.00	176,864.25	773,963.06
Miner	.00	18,328.24	.00	49,313.10	1,111,581.56
Minnehaha	.00	45,840.35	576,417.99	2,154,294.08	14,199,330.80
Moody	.00	27,693.61	12,988.12	169,050.00	1,407,525.76
Pennington	.00	.00	.00	.00	.00
Perkins	.00	56,479.87	.00	65,480.05	1,814,197.25
Potter	109,668.43	7,582.41	41,150.33	44,324.29	1,118,710.21
Roberts	.00	28,899.76	6,000.00	188,516.08	2,093,099.68
Sanborn	.00	.00	.00	.00	.00
Spink	.00	37,905.15	.00	537,726.82	2,455,730.80
Stanley	.00	560.00	.00	80,964.50	923,729.73
Sully	155,314.96	432.37	23,145.24	58,064.29	1,265,817.46
Todd	.00	.00	.00	.00	.00
Tripp	.00	.00	.00	.00	.00
Turner	.00	11,177.52	.00	215,117.11	2,372,893.40
Union	39,037.00	14,000.00	750.00	164,654.34	2,230,252.71
Walworth	160,900.00	16,378.88	.00	110,077.91	1,589,258.71
Yankton	92,962.59	37,012.71	.00	399,976.72	2,917,224.72
Ziebach	.00	2,493.33	.00	16,361.52	550,087.06
TOTALS	937,859.07	1,118,696.55	1,208,787.44	11,843,397.21	108,158,383.93

(INTENTIONALLY LEFT BLANK)

AVERAGE LEVIES-PAYABLE 1988

COUNTY	WITHIN CORPORATE LIMITS VALUATION	WITHIN CORPORATE LIMITS TAXES	AVE. W/I LEVY	WITHOUT CORPORATE LIMITS VALUATION	WITHOUT CORPORATE LIMITS TAXES	AVE. W/O LEVY	TOTAL VALUE	TOTAL TAXES	AVERAGE TOTAL LEVY
AURORA	4,349,846	362,670.60	83.38	35,953,328	1,579,093.86	43.92	40,303,174	1,941,764.46	48.18
BEADLE	92,001,133	5,869,774.36	63.80	97,623,273	3,699,500.58	37.90	189,624,406	9,569,274.94	50.46
BENNETT	2,684,055	235,284.26	87.66	23,713,643	1,232,097.50	51.96	26,397,698	1,467,381.76	55.59
BON HOMME	14,925,904	1,338,395.11	89.67	42,104,224	2,321,137.17	55.13	57,030,128	3,659,532.28	64.17
BROOKINGS	126,683,343	8,098,362.49	63.93	96,545,029	4,222,034.81	43.73	223,228,372	12,320,397.30	55.19
BROWN	162,434,558	13,276,719.67	81.74	155,329,360	7,347,377.31	47.30	317,763,918	20,624,096.98	64.90
BRULE	16,965,489	1,225,135.96	72.21	39,822,461	1,614,692.19	40.55	56,787,950	2,839,828.15	50.01
BUFFALO	0	0.00	0.00	9,314,112	519,568.50	55.78	9,314,112	519,568.50	55.78
BUTTE	27,719,268	2,258,855.60	81.49	45,832,596	2,104,407.04	45.92	73,551,864	4,363,262.64	59.32
CAMPBELL	3,524,428	287,326.94	81.52	37,337,502	1,071,342.73	28.69	40,861,930	1,358,669.67	33.25
CHARLES MIX	13,277,368	1,217,733.46	91.71	51,600,742	2,854,149.04	55.31	64,878,110	4,071,882.50	62.76
CLARK	8,622,531	711,694.81	82.54	64,056,136	2,456,113.67	38.34	72,678,667	3,167,808.48	43.59
CLAY	48,569,980	3,092,799.37	63.68	72,022,787	3,033,969.45	42.13	120,592,767	6,126,768.82	50.81
CODINGTON	161,963,286	7,538,307.86	46.54	75,523,040	2,414,847.26	31.97	237,486,326	9,953,155.12	41.91
CORSON	2,865,330	216,010.40	75.39	31,385,726	1,465,030.12	46.68	34,251,056	1,681,040.52	49.08
CUSTER	20,281,544	1,129,975.70	55.71	59,625,616	2,523,018.90	42.31	79,907,160	3,652,994.60	45.72
DAVISON	113,691,359	6,723,899.06	59.14	52,906,817	1,970,731.90	37.25	166,598,176	8,694,630.96	52.19
DAY	19,164,878	1,406,378.44	73.38	72,650,232	3,048,245.39	41.95	91,815,110	4,454,623.83	48.52
DEUEL	8,122,987	714,840.77	88.00	53,837,042	2,477,957.13	46.03	61,960,029	3,192,797.90	51.53
DEWEY	2,885,199	213,968.41	74.16	17,371,321	716,496.59	41.42	20,256,520	930,465.00	45.93
DOUGLAS	6,855,922	618,886.78	90.27	37,686,804	1,821,654.88	48.34	44,542,726	2,440,541.66	54.79
EDMUNDS	11,896,803	668,190.70	56.17	82,669,852	2,624,288.60	31.74	94,566,655	3,292,479.30	34.82
FALL RIVER	25,527,171	2,225,238.30	87.17	37,675,724	2,159,949.26	57.33	63,202,895	4,385,187.76	69.38
FAULK	6,541,874	340,600.87	52.06	62,776,103	1,719,716.72	27.39	69,317,977	2,060,317.59	29.72
GRANT	29,386,527	2,040,649.12	69.44	104,208,373	4,670,348.54	44.82	133,594,900	6,710,997.66	50.23
GREGORY	8,823,911	861,264.01	97.61	36,695,812	1,875,740.27	51.12	45,519,723	2,737,004.28	60.13
HAAKON	5,492,591	456,623.00	83.13	35,191,870	1,472,154.00	41.83	40,684,461	1,928,777.00	47.41
HAMLIN	8,130,267	653,486.84	80.38	51,592,517	2,138,978.19	41.46	59,722,784	2,792,465.03	46.76
HAND	13,047,584	608,523.49	46.64	81,545,516	2,328,247.39	28.55	94,593,100	2,936,770.88	31.05
HANSON	3,983,957	331,206.36	83.14	36,901,430	1,541,315.51	41.77	40,885,387	1,872,521.87	45.80
HARDING	1,593,884	101,118.24	63.44	31,564,493	949,423.06	30.08	33,158,377	1,050,541.30	31.68
HUGHES	108,747,119	6,169,368.11	56.73	48,675,923	1,796,094.43	36.90	157,423,042	7,965,462.54	50.60
HUTCHINSON	26,654,239	1,933,881.30	72.55	93,314,575	3,604,707.72	38.63	119,968,814	5,538,589.02	46.17
HYDE	2,978,231	294,661.16	98.94	24,877,631	1,114,587.44	44.80	27,855,862	1,409,248.60	50.59
JACKSON	2,783,738	208,641.07	74.95	23,055,670	719,193.86	31.19	25,839,408	927,834.93	35.91
JERAULD	5,746,936	444,666.10	77.37	24,193,488	1,111,071.38	45.92	29,940,424	1,555,737.48	51.96

AVERAGE LEVIES-PAYABLE 1988

COUNTY	WITHIN CORPORATE LIMITS VALUATION	WITHIN CORPORATE LIMITS TAXES	AVE. W/I LEVY	WITHOUT CORPORATE LIMITS VALUATION	WITHOUT CORPORATE LIMITS TAXES	AVE. W/O LEVY	TOTAL VALUE	TOTAL TAXES	AVERAGE TOTAL LEVY
JONES	4,737,064	268,043.00	56.58	32,799,215	1,130,212.43	34.46	37,536,279	1,398,255.43	37.25
KINGSBURY	17,431,803	1,350,188.54	77.46	56,158,078	2,496,132.10	44.45	73,589,881	3,846,320.64	52.27
LAKE	29,616,596	2,519,404.15	85.07	62,853,966	3,298,070.45	52.47	92,470,562	5,817,474.60	62.91
LAWRENCE	92,956,523	7,193,003.05	77.38	76,305,778	4,082,754.66	53.51	169,262,301	11,275,757.71	66.62
LINCOLN	50,467,451	3,563,039.82	70.60	111,218,660	4,904,854.84	44.10	161,686,111	8,467,894.66	52.37
LYMAN	4,028,279	426,167.69	105.79	40,129,454	2,036,502.35	50.75	44,157,733	2,462,670.04	55.77
MARSHALL	8,302,195	666,640.28	80.30	51,775,681	2,342,038.22	45.23	60,077,876	3,008,678.50	50.08
MC COOK	19,110,158	1,137,806.67	59.54	61,578,629	2,383,914.33	38.71	80,688,787	3,521,721.00	43.65
MC PHERSON	13,680,860	634,636.52	46.39	76,036,945	2,165,347.82	28.48	89,717,805	2,799,984.34	31.21
MEADE	33,328,421	2,632,760.67	78.99	108,102,201	5,847,282.67	54.09	141,430,622	8,480,043.34	59.96
MELLETTE	1,326,954	78,260.98	58.98	19,968,547	776,007.74	38.86	21,295,501	854,268.72	40.11
MINER	7,291,023	453,038.96	62.14	42,173,524	1,656,437.75	39.28	49,464,547	2,109,476.71	42.65
MINNEHAHA	904,442,954	59,597,854.26	65.89	187,404,909	8,355,849.66	44.59	1,091,847,863	67,953,703.92	62.24
MOODY	12,626,077	941,881.00	74.60	62,080,787	2,844,101.00	45.81	74,706,864	3,785,982.00	50.68
PENNINGTON	593,460,194	37,492,933.97	63.18	187,209,460	9,986,882.30	53.35	780,669,654	47,479,816.27	60.82
PERKINS	11,007,459	889,058.00	80.77	70,816,947	2,111,411.62	29.82	81,824,406	3,000,469.62	36.67
POTTER	11,307,779	818,023.54	72.34	40,690,636	1,376,257.48	33.82	51,998,415	2,194,281.02	42.20
ROBERTS	14,187,958	1,240,713.29	87.45	55,841,165	2,985,778.22	53.47	70,029,123	4,226,491.51	60.35
SANBORN	2,724,531	263,905.14	96.86	27,557,080	1,379,053.74	50.04	30,281,611	1,642,958.88	54.26
SHANNON	101,236	8,737.96	86.31	6,520,862	339,145.50	52.01	6,622,098	347,883.46	52.53
SPINK	24,724,636	1,663,490.19	67.28	109,594,069	3,913,152.34	35.71	134,318,705	5,576,642.53	41.52
STANLEY	8,883,335	617,935.85	69.56	37,831,442	1,288,627.51	34.06	46,714,777	1,906,563.36	40.81
SULLY	4,226,488	201,807.43	47.75	69,212,020	1,732,945.83	25.04	73,438,508	1,934,753.26	26.35
TODD	2,389,593	161,496.55	67.58	14,713,376	668,132.09	45.41	17,102,969	829,628.64	48.51
TRIPP	19,159,582	1,538,132.14	80.28	63,038,773	2,865,492.64	45.46	82,198,355	4,403,624.78	53.57
TURNER	18,596,099	1,408,379.18	75.74	79,754,185	3,598,350.17	45.12	98,350,284	5,006,729.35	50.91
UNION	36,946,507	2,311,836.47	62.57	90,617,417	3,722,907.67	41.08	127,563,924	6,034,744.14	47.31
WALWORTH	33,371,425	2,155,113.02	64.58	52,479,327	1,516,052.97	28.89	85,850,752	3,671,165.99	42.76
YANKTON	101,796,464	4,843,457.71	47.58	86,597,092	3,087,726.85	35.66	188,393,556	7,931,184.56	42.10
ZIEBACH	514,585	55,757.22	108.35	15,772,175	808,825.74	51.28	16,286,760	864,582.96	53.09
STATE SUMMARY	3,201,667,469	211,008,642.17		3,944,013,168	166,019,531.08		7,145,680,637	377,028,173.25	

UNAUDITED FINANCIAL REPORT - 1987

TAXING ENTITY	CURRENT ASSETS	FIXED ASSETS	OTHER ASSETS	CURRENT LIABILITIES	LONG TERM LIABILITIES	EQUITY	REVENUE	EXPENDITURES
AURORA								
PLANKINTON	433,122.63	503,361.47	420,340.15			1,249,245.57	412,142.55	319,134.41
1-1 PLANKINTON	705,852.77	907,886.49		323,062.87		1,290,676.39	828,917.31	683,899.74
1-2 STICKNEY	730,884.55	723,656.00		211,237.27		1,243,303.28	633,203.04	626,331.23
1-3 WHITE LAKE	496,270.76	869,351.99		206,685.79		1,158,936.96	579,729.76	732,937.51
BEADLE	4,617,013.42	2,593,570.89		1,745,297.02		5,465,287.29	3,038,214.67	2,594,468.20
HURON	6,758,184.56	27,591,123.17	3,393,138.29	2,778,850.14	2,725,000.00	32,238,595.88	6,281,895.09	5,485,829.48
2-1 HITCHCOCK	519,272.18	1,096,218.56	175,944.15	264,261.29	175,000.00	1,352,173.60	572,908.21	592,020.74
2-2 HURON	5,052,674.75	9,643,621.64		2,969,274.17		11,727,022.22	7,972,575.30	7,437,660.43
2-3 IROQUOIS	821,449.70	909,757.80		419,686.03		1,311,521.47	1,007,323.72	1,019,761.24
2-4 WESSINGTON	658,120.77	981,331.00	330,000.00	216,706.64	300,000.00	1,422,745.13	602,293.61	687,181.33
2-5 WOLSEY	988,467.23	916,335.12	5,115.00	399,373.78	5,115.00	1,505,428.57	957,574.27	839,763.18
BENNETT	2,149,614.42	1,169,758.76	626,308.80	375,408.68	1,715,456.10	1,854,817.20	2,626,059.74	2,940,784.36
MARTIN	158,138.90	1,533,621.00		49,319.99	10,026.15	1,632,413.76	926,169.71	948,120.04
3-1 BENNETT CO.	1,143,220.02	3,202,539.00		440,383.00		702,837.02	2,058,352.00	2,173,390.54
BON HOMME	3,039,562.83	1,879,310.31		1,221,310.92		3,697,562.22	1,932,075.83	2,170,881.01
AVON	101,546.15	601,010.04	14,424.13		62,486.69	654,493.63	224,341.74	224,652.05
SCOTLAND	177,032.00	546,280.00	15,000.00	3,413.00	105,000.00	629,899.00	356,923.00	355,195.00
SPRINGFIELD	674,977.04	2,235,670.11	7,000.00	84,354.38	7,000.00	2,826,292.77	573,756.80	483,941.37
TYNDALL	496,445.96	1,090,337.00	435,000.00		435,000.00	1,586,782.96	737,152.73	620,504.48
4-1 AVON	571,377.84	598,284.83		310,284.56		859,378.11	803,317.51	830,071.80
4-2 BON HOMME	906,674.30	2,342,800.10		811,494.52	12,233.12	2,325,746.76	2,174,988.64	2,319,533.82
4-3 SCOTLAND	1,042,768.89	2,760,529.87	115,000.00	664,724.96	115,000.00	3,138,573.80	1,624,620.43	1,540,511.74
BROOKINGS	4,424,276.98	2,055,090.72	4,282,120.44	2,441,579.82	610,000.00	2,398,325.21	2,967,960.63	2,959,660.63
AURORA	440,730.33	515,015.96		13,663.25	130,914.78	942,088.04	356,758.22	275,757.47
BROOKINGS	20,480,865.00	47,648,735.00	1,418,061.00	4,607,792.00	4,429,080.00	60,510,790.00	26,463,087.00	25,201,539.00
BRUCE								
BUSHNELL	7,626.53	4,807.60				12,434.13	6,398.23	11,768.84
ELKTON	110,698.98	106,172.00		11,014.42	20,000.00	6,467.97	83,751.26	135,368.09
SINAI								
VOLGA								
WHITE								
5-1 BROOKINGS	6,063,884.53	11,564,813.64	1,563,035.89	3,889,817.70	1,563,035.89	13,738,880.47	7,789,163.62	8,382,211.08
5-2 DEUBROOK	851,812.74	1,414,223.28	310,568.27	537,420.18	310,568.27	1,768,615.84		
5-3 ELKTON	1,246,026.81	1,529,495.68	280,000.00	560,930.52	280,000.00	2,214,591.97	1,118,824.94	1,114,029.19
5-4 L.HENDRICKS								
5-5 SIOUX VALLE	1,468,004.93	2,263,875.10	680,000.00	880,741.22	680,000.00	2,851,138.81		

UNAUDITED FINANCIAL REPORT - 1987

TAXING ENTITY	CURRENT ASSETS	FIXED ASSETS	OTHER ASSETS	CURRENT LIABILITIES	LONG TERM LIABILITIES	EQUITY	REVENUE	EXPENDITURES
BROWN	6,992,063.00	8,728,011.00	91,026.00	3,355,246.00	91,026.00	12,364,828.00	4,718,770.00	5,563,079.00
ABERDEEN	15,026,348.00	52,025,281.00	9,262,711.00	5,000,745.00	9,262,711.00	62,050,884.00	15,186,692.00	14,828,994.00
CLAREMONT	70,230.00	76,580.00				146,810.00	43,446.00	45,717.00
COLUMBIA	62,937.00	8,503.00				71,440.00	42,506.00	19,649.00
FREDERICK	41,053.00	282,094.00	6,815.00		28,920.00	301,042.00	111,365.00	113,109.00
GROTON	429,814.00	2,795,599.00		146,786.00		3,078,627.00	899,734.00	454,980.00
HECLA	161,893.00	462,234.00		10,260.00		613,867.00	304,854.00	304,659.00
STRATFORD								
VERDON	3,778.00	1,250.00		1,778.00	2,000.00	1,250.00	1,425.00	716.00
WARNER	51,928.00	157,552.00				209,480.00	34,763.00	23,851.00
WESTPORT	28,626.00	7,000.00				35,686.00	16,568.00	13,778.00
6-1 ABERDEEN	9,525,568.00	36,632,432.00	96,477.00	6,593,490.00		39,660,987.00	13,713,946.00	13,387,556.00
6-2 ELM VALLEY	870,052.00	916,183.00		398,939.00		1,387,296.00	878,544.00	818,504.00
6-3 GROTON	1,582,304.00	2,927,341.00		1,095,431.00		3,414,214.00	2,081,519.00	2,071,806.00
6-4 HECLA-HOUGH	860,807.00	772,788.00		322,755.00		1,310,840.00	795,602.00	756,298.00
6-5 WARNER	787,488.00	1,227,645.00	5,000.00	350,554.00	5,000.00	1,664,579.00	985,733.00	993,480.00
BRULE	2,557,774.81	1,586,986.30		987,400.61		3,157,360.50	1,600,032.58	1,378,851.05
CHAMBERLAIN	1,370,758.07	3,679,454.00	712,000.00	342,346.70	712,000.00	4,707,865.37	1,304,023.80	1,299,881.73
KIMBALL	34,144.98	184,817.00			3,061.73	31,083.25	228,853.25	236,492.00
PUKWANA	127,474.68	141,170.00		160,437.79		108,206.89	188,322.63	203,353.44
7-1 CHAMBERLAIN	1,343,980.00	8,417,038.00		650,189.00		9,110,829.00	3,173,893.00	3,165,427.00
7-2 KIMBALL	883,163.91	1,460,549.33		373,529.45		509,634.46	1,193,312.70	1,164,775.99
BUFFALO	476,556.65	623,677.13		193,301.29		906,932.49	331,916.49	326,991.81
BUTTE	2,115,517.46	1,546,198.02	27,217.97	1,095,214.37	27,217.97	2,566,501.11	1,784,109.12	1,614,181.91
BELLE FOURCHE	2,211,249.94	14,614,999.46	193,046.87	1,074,215.00	1,337,107.00	14,607,974.27	2,601,094.90	2,377,462.11
NEWELL	161,573.72	471,281.72		14,299.06		618,556.38	408,473.77	457,046.70
9-1 B. FOURCHE	2,141,673.34	4,487,812.47	615,000.00	1,078,187.90	615,000.00	5,551,297.91	3,393,250.88	3,311,202.04
9-1 NEWELL	766,665.62	1,523,683.55	90,000.00	549,796.54	90,000.00	1,740,552.63	1,222,049.28	1,400,122.31
CAMPBELL	1,737,279.13	1,282,433.32		401,509.28		2,618,203.17	780,570.65	890,849.76
HERREID	129,831.78	612,854.81			148,718.00	593,968.59	310,388.23	284,471.90
10-1 HERREID	610,625.94	971,632.68	105.22	301,307.17		1,281,056.67	680,131.96	651,448.57
10-2 POLLOCK	370,785.38	894,652.18	1,955.38	160,786.70		1,106,606.24	596,902.39	548,492.02
CHARLES MIX	3,234,870.19	2,478,169.83		1,724,871.00		3,988,169.02	6,935,805.75	6,447,502.20
LAKE ANDES	100,403.07			31,430.00	256,000.00	(187,026.93)	564,225.99	537,397.88
PLATTE	262,193.56	1,002,156.78	95,000.00	10,000.00	94,500.00	1,254,850.34	556,754.44	465,714.42
WAGNER	639,126.99	1,066,526.59	29,240.00	175,468.37	115,240.00	1,444,185.21	979,870.90	900,341.72
11-1 A. CENTRAL	1,115,583.33	3,728,211.18	160,000.00	383,358.42	160,000.00	4,460,436.09	1,480,484.65	1,429,953.92
11-2 GEDDES	464,408.93	441,506.54		240,495.97		665,419.50	634,891.88	595,993.40
11-3 PLATTE	735,588.00	3,076,940.00		535,144.00		3,277,384.00	1,284,845.00	1,288,962.00
11-4 WAGNER	1,949,576.58	6,317,687.78		640,724.15	205,000.00	7,421,540.21	2,236,934.25	2,451,732.74

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CLARK	1,881,113.80	1,751,177.72	62,564.49	236,014.67	62,564.49	3,396,276.85	1,564,727.49	1,486,018.35
CLARK	252,420.55	1,329,699.38	85,000.00	6,798.61	203,000.00	1,457,321.32	728,145.10	721,136.80
12-2 CLARK	1,392,160.22	2,255,421.08		834,172.58	802,731.94	2,813,408.72	1,685,966.50	1,513,987.22
12-3 WILLO LAKE	952,581.43	1,458,253.78	332,362.50	439,004.18	332,362.50	1,971,831.03	1,058,818.30	905,743.11
CLAY	2,287,954.94	581,698.00		304,034.56		2,565,618.38	1,908,900.76	1,661,155.56
VERMILLION								
13-1 VERMILLION	632,046.20	7,955,196.82		329,943.86	740,000.00	7,517,299.25	4,334,708.52	4,087,824.20
13-2 WAKONDA	367,933.78	1,982,762.45	388,923.08		50,000.00	2,689,619.31	856,471.48	802,069.91
CODINGTON	1,972,615.49	4,393,073.43		379,289.09		5,986,399.83	3,119,700.04	3,223,789.61
WATERTOWN	15,133,316.00	45,029,266.00	662,713.00	4,074,919.00	1,703,992.00	55,046,384.00	17,247,553.00	15,353,964.00
14-1 FLORENCE	544,561.00	474,729.00		211,588.00		350,742.00	577,196.00	578,213.00
14-2 HENRY	545,398.07	357,020.68	10,000.00	160,182.05	10,000.00	742,236.70	478,210.82	512,276.09
14-3 SO. SHORE	616,688.00	642,044.00		200,341.00		1,058,391.00	669,030.00	600,060.00
14-4 WATERTOWN	8,918,865.21	19,027,178.08	2,959,412.00	4,237,617.48	2,916,912.00	23,750,925.81	15,325,632.57	16,261,901.04
14-5 WAVERLY	470,847.67	1,364,845.74		160,911.56		1,674,781.85	429,390.07	454,195.77
CORSON	2,652,279.94	1,685,577.21		1,050,050.51		3,287,806.64	1,262,287.07	1,020,442.38
MCINTOSH	12,810.39	225,098.90	17,878.41	10,960.92	154,916.46	89,910.32	181,305.67	179,855.17
MCLAUGHIN								
MORRISTOWN	23,766.89	212,000.00	58,100.00			293,866.89	42,686.54	48,807.36
15-1 MCINTOSH	1,046,071.81	1,396,258.94		363,901.48		2,078,429.27	1,280,217.40	1,296,696.38
15-2 MCLAUGHLIN	932,757.00	4,983,320.00		611,646.00		5,304,431.00	1,782,011.00	1,969,731.00
15-3 SMEE	260,209.58	489,676.83		260,209.58		489,676.83	599,638.16	747,549.57
CUSTER	2,759,640.54	1,631,935.07	121,908.30	1,219,589.95	121,908.30	3,171,985.65	2,058,542.75	1,982,362.70
CUSTER	2,300,105.06	4,071,310.04	1,425,000.00	481,340.36	1,425,000.00	5,890,074.64	1,049,970.78	1,181,631.06
16-1 CUSTER	2,083,867.00	5,230,424.00	907,166.00	1,511,101.00	907,166.00	5,803,190.00	3,553,453.00	3,813,500.00
16-2 ELK MTN.								
DAVISON								
MITCHELL								
MT.VERNON								
17-1 ETHAN								
17-2 MITCHELL								
17-3 MT. VERNON								
DAY	2,651,242.77	2,165,274.10		1,321,367.21		3,495,149.66	1,851,353.79	1,728,607.35
WAUBAY	107,266.03	934,776.83		2,240.00	50,000.00	989,802.86	262,326.37	243,129.78
WEBSTER								
18-1 BRISTOL	715,630.32	798,392.74		417,798.53		1,096,224.53	809,278.40	783,907.54
18-2 ROSLYN	756,469.31	1,376,681.44		416,101.48		1,717,049.27	851,229.83	849,835.49
18-3 WAUBAY	1,021,573.01	2,260,123.33	175,000.00	343,728.72	175,000.00	2,937,967.62	1,188,513.56	1,137,709.70
18-4 WEBSTER	1,241,120.68	3,348,521.89		636,999.45		604,121.23	1,929,033.82	1,656,322.35

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DEUEL								
CLEAR LAKE	585,282.41	1,279,054.30	77,000.00	326,739.31	77,000.00	1,537,597.40	294,927.52	224,214.72
19-1 ASTORIA	84,057.83	166,065.00		12,557.83		237,565.00	214,865.88	290,129.05
19-2 CLEAR LAKE	1,338,328.00	2,650,561.00		824,768.00		3,164,121.00	1,751,446.00	1,736,723.00
19-3 GARY								
DEWEY	907,097.51	841,255.00		278,857.96		1,469,494.55	876,885.94	689,768.55
EAGLE BUTTE								
ISABEL	62,910.79	667,000.00		13,931.99		729,910.79	132,315.84	121,123.61
TIMBER LAKE	97,589.00	966,597.00				1,064,186.00	254,590.00	214,855.00
20-1 E. BUTTE	2,262,653.84	6,489,784.99		431,422.33		8,321,016.50	2,344,468.12	2,346,353.48
20-2 ISABEL	249,365.18	354,534.18		134,741.03		120,624.15	440,647.00	450,062.35
20-3 T. LAKE	668,968.94	961,544.14				1,630,513.08	1,039,177.81	980,318.05
DOUGLAS	2,102,292.39	1,658,231.00		1,031,298.36		2,729,225.03	1,304,954.10	1,658,641.48
ARMOUR	350,720.12	1,308,700.53		8,285.10	21,780.76	1,629,354.79	393,724.91	353,915.80
CORSICA	65,851.25	324,629.33		3,600.00		386,880.58	187,061.55	174,698.16
DELMONT	64,455.79	322,992.00			55,977.79	331,470.00	144,493.05	160,506.86
21-1 ARMOUR	570,993.06	1,071,460.41		362,682.19		1,279,771.28	889,585.92	881,345.04
21-2 CORSICA	1,190,119.68	1,950,905.56		76,659.75	390,000.00	2,674,365.49	1,041,981.24	916,835.21
21-3 DELMONT	341,078.80	289,554.97		252,741.85		377,891.92	578,323.16	578,135.70
EDMUNDS	1,784,328.93	1,685,568.16		1,013,956.43	7,197.20	2,448,743.46	1,488,519.81	1,363,936.64
BOWDLE	556,640.35	1,172,658.00		90,650.33	70,000.00	1,568,648.02	949,985.72	940,224.81
HOSMER	720,074.93	288,125.00	86,445.58	5,000.00	53,000.00	1,036,645.51	668,720.02	619,804.32
IPSWICH	432,284.18	959,517.38		164,578.88	165,000.00	1,062,222.68	371,526.04	346,767.84
ROSCOE	49,163.07	234,996.50			78,580.55	205,579.02	132,227.23	139,822.54
22-1 BOWDLE	812,524.20	1,356,026.59	465,000.00	343,429.55	465,000.00	2,025,121.24	813,169.25	920,330.18
22-2 HOSMER	612,275.19	774.19		174,594.56		438,454.82	545,926.34	584,319.56
22-3 IPSWICH	1,343,501.40	2,042,032.62		120,107.96		3,265,426.06	1,506,698.80	1,438,219.10
22-4 ROSCOE	663,464.52	1,140,786.81		354,556.48		1,449,694.85	693,806.89	721,531.44
FALL RIVER	1,418,644.04	669,176.15		433,078.80		1,654,741.37	1,823,097.20	1,925,621.74
EDGEMONT	903,118.64	2,751,347.86		855,992.57	760,264.93	2,038,209.00	672,288.57	491,298.50
HOT SPRINGS	2,187,638.28	8,215,909.64	100,288.59	1,960,498.72	1,792,890.38	6,750,447.51	2,107,121.33	1,971,271.84
OELRICHS	26,030.53	128,488.00				154,518.53	24,571.70	19,886.48
23-1 EDGEMONT	1,087,313.16	1,574,604.64		586,980.47		2,074,937.33	1,263,200.48	1,001,153.31
23-2 HOT SPRING	2,847,969.96	4,191,747.58	1,928,752.06	1,351,687.73	1,839,006.59	5,777,775.28	3,344,016.17	3,303,127.73
23-3 OELRICHS	258,403.08	626,321.07		171,815.98		742,908.17	376,816.15	462,680.80
SHANNON	343,889.00	209,922.02		124,321.22		429,489.80	254,337.29	253,280.52
BATESLAND								
65-1 SHANNON CO	949,399.55	10,063,348.89		154,264.53		10,858,484.91	7,649,516.80	8,361,009.51
FAULK	1,923,285.52	1,854,034.52	270,317.84	745,099.48		3,302,538.40	1,221,167.15	1,291,089.81
FAULKTON	320,136.18	1,672,815.82		7,228.85		1,985,723.15	166,276.16	134,716.47
24-1 CRESBARD	616,599.80	725,051.52		278,683.39		1,062,967.93	716,320.95	714,592.20
24-2 FAULKTON	849,459.51	1,286,292.74	15,678.38	489,643.77		1,661,782.86	1,270,595.35	1,261,509.51

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GRANT	2,076,467.00	2,865,757.00	3,125.00	1,367,159.00	3,125.00	3,575,065.00	1,936,159.00	1,924,223.00
B. STONE CITY	376,899.61	750,363.14		103,721.15	9,000.00	1,014,541.60	979,950.74	934,796.86
MILBANK	771,877.45	9,856,213.75		235,333.56	2,115,000.00	8,277,757.64	2,069,298.09	1,978,228.56
25-1 B STONE CT	488,344.00	682,914.00	90,000.00	241,951.00	90,000.00	929,307.00	663,323.00	645,214.00
25-2 BIG STONE	19,081.00						22,095.00	20,801.00
25-3 GRANT-DEUE	683,852.00	1,356,325.00	43,000.00	380,588.00	43,000.00	1,659,589.00	1,039,157.00	957,870.00
25-4 MILBANK	4,213,964.00	8,141,052.00	1,845,000.00	2,365,307.00	1,845,000.00	9,989,709.00	4,843,845.00	4,635,366.00
GREGORY	2,316,178.54	984,866.47		1,178,664.05		2,122,380.96	4,740,779.88	4,692,954.68
BONESTEEL	52,952.56	279,000.00	14,258.12	8,895.47		337,315.21	247,530.04	249,788.36
BURKE	132,816.53	624,184.72			110,000.00	647,001.25	615,655.07	645,055.69
GREGORY	613,720.72		410,000.00	353,995.60	380,000.00	289,725.12	1,328,433.96	1,160,781.95
26-2 BURKE	749,521.49	2,333,634.33	110,000.00	137,141.86	110,000.00	2,746,013.96	908,564.66	927,881.91
26-4 GREGORY	731,739.68	2,033,268.20		163,337.73	246,243.00	2,355,427.15	1,890,960.08	1,666,810.09
26-5 BONESTEEL/ FAIRFAX	756,886.04	2,111,853.16		247,814.73		2,620,924.47	998,734.74	723,742.52
HAAKON	626,601.90	1,081,507.20		101,941.64		1,606,167.46	833,695.05	864,828.19
PHILIP	378,402.11	681,000.00	391,869.08		111,864.35	1,339,406.84	358,260.29	460,219.57
27-1 HAAKON	1,485,789.21	3,052,734.04	41,050.20	736,033.06	41,050.20	3,802,490.19	1,902,220.26	1,799,865.19
27-2 MIDLAND	494,734.59	530,902.43	14,000.00	173,979.35	14,000.00	851,657.67	480,523.80	518,022.81
HAMLIN	860,135.51	1,858,915.36		32,309.03		2,686,741.84	1,269,470.52	1,274,103.48
CASTLEWOOD	221,418.67	428,038.42	10,000.00	98,631.44	5,000.00	555,825.65	266,324.99	245,468.30
ESTELLINE	1,173,504.19	2,384,182.46		624,398.20	705,000.00	2,228,288.45	2,251,399.53	1,896,777.98
28-1 CASTLEWOOD	748,924.58	926,173.22		386,912.17		1,288,185.63	870,259.63	921,674.24
28-2 ESTELLINE	881,930.92	1,453,529.74	16,466.80	388,846.13	16,466.80	1,946,614.53	931,684.68	885,043.64
28-3 HAMLIN	1,800,103.53	21,750.00		731,693.07		1,090,160.76	2,059,553.78	2,050,996.93
HAND								
MILLER								
29-1 MILLER								
29-2 POLO								
HANSON	990,926.18	891,655.90			80,480.53	1,802,101.55	2,806,624.17	2,734,025.66
ALEXANDRIA	141,319.40	61,151.00					206,893.64	156,824.52
EMERY	52,649.43	458,924.00				511,573.43	155,735.20	144,323.55
30-1 HANSON	1,064,568.66	1,405,143.00		466,068.44		2,003,643.22	1,304,756.09	1,231,092.72
30-2 EMERY	435,103.26	1,133,487.22		161,570.87	55,000.00	273,523.39	539,930.75	563,302.34
HARDING	2,593,301.95	1,371,225.39	5,109.24	694,465.00	5,109.24	3,270,062.34	1,512,952.51	1,269,214.90
31-1 HARDING	1,515,796.22	2,188,399.08	4,372.00	562,153.99	4,372.00	3,142,041.31	1,486,007.39	1,354,477.07
HUGHES								
PIERRE	5,091,752.00	16,567,428.00	922,429.00	1,476,614.00	1,083,473.00	20,021,722.00	9,222,798.00	9,093,399.00
32-1 HARROLD	692,348.54	1,862,993.35	185,000.00	291,123.39	185,000.00	2,264,218.50	8,229,561.00	7,945,525.20
32-2 PIERRE	8,554,743.00	14,197,623.00	5,190,000.00	5,424,052.00	5,190,000.00	17,328,314.00		

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HUTCHINSON	3,235,961.41	3,416,576.48		1,585,227.84		5,067,310.05	2,421,735.22	2,388,629.54
FREEMAN	573,242.52	4,059,729.00		42,243.15	1,065,000.00	3,525,728.37	238,733.36	260,849.38
MENNO	200,086.00	659,882.80		176,137.67		683,831.13	139,525.75	124,633.89
PARKSTON	546,969.52	1,266,644.03	62,307.31	295,326.94	62,307.31	1,518,286.61	489,256.10	509,667.76
TRIPP	257,318.54	532,400.00		147,157.31	94,000.00	548,561.23	268,216.88	254,046.11
33-1 FREEMAN	669,142.60	2,061,209.57	346,623.97	602,365.61	225,000.00	2,249,610.53	1,503,067.13	1,575,314.23
33-2 MENNO	477,660.94	941,106.43		267,069.57		1,151,697.80	961,211.44	991,932.35
33-3 PARKSTON	1,600,672.41	2,793,241.30		701,153.32		3,692,760.39	1,978,818.70	2,012,389.78
33-4 TRIPP	696,408.62	543,821.84		428,509.06		811,721.40	898,949.37	774,196.23
HYDE	707,201.05	1,180,744.23		156,127.01		1,731,818.27	536,928.58	705,694.44
HIGHMORE	386,661.35	937,792.36	272,210.53	153,467.78	272,210.53	1,170,985.93	382,370.72	444,471.99
34-1 HYDE	909,541.64	778,251.86		590,569.99		1,097,223.51	1,228,704.84	1,142,600.31
JACKSON	1,075,934.95	967,628.49		378,489.41		1,665,074.03	1,781,086.99	1,860,935.32
KADOKA	179,578.16	813,552.71		36,362.22		956,768.65	481,204.02	464,243.49
35-1 KADOKA	1,326,133.00	1,899,426.00	33,681.00	574,715.00	33,861.00	2,650,844.00	1,627,187.00	1,599,309.00
JERAULD	1,296,176.88	3,014,659.57		81,407.90		4,229,428.55	840,975.62	997,471.18
WESS. SPRINGS	370,572.94	2,041,216.02		64,367.49	345,764.03	2,001,657.44	946,462.63	871,907.44
36-1 ALPENA	372,773.07	310,270.64		149,681.27		533,362.44	476,119.09	483,447.00
36-2 W. SPRINGS	1,380,886.09	2,844,398.29	760,000.00	666,166.67	760,000.00	3,559,167.71	1,811,201.01	1,726,010.61
JONES	1,153,187.28	945,621.44		532,733.55		1,566,075.17	722,800.75	748,873.09
MURDO	138,096.67	639,261.93			52,200.00	725,158.60	195,980.49	226,433.05
37-3 JONES CO.	1,528,463.54	1,175,193.24		409,792.17		2,293,864.61	1,210,570.75	994,610.71
KINGSBURY	1,797,249.18	2,021,285.79		31,271.01		3,787,263.96	1,575,206.20	1,681,654.59
ARLINGTON	379,911.56	565,950.00			354,942.92	945,861.56	605,503.08	751,375.32
DE SMET	977,150.28	1,406,460.02				2,383,610.30	1,301,180.91	1,191,086.50
LAKE PRESTON	86,434.86		104,762.74	4,762.74	100,000.00	86,434.86	591,781.83	556,290.09
38-1 ARLINGTON	1,282,564.30	2,944,659.00		526,171.97	100,000.00	3,601,051.33	1,340,725.80	1,332,131.84
38-2 DE SMET	1,127,270.65	2,813,000.13		570,070.77		3,370,200.01	1,204,612.86	1,138,196.05
38-3 L. PRESTON	1,117,298.80	1,039,435.47		459,769.07		1,696,965.20	988,018.66	985,015.08
38-4 OLDHAM	267,593.78	1,246,354.47		167,188.15		1,346,760.10	368,977.36	395,153.67
LAKE	2,502,819.50	3,147,199.07		1,392,791.40		4,257,227.17	2,469,525.24	2,528,698.29
MADISON	3,008,629.96	11,780,283.49		979,984.49	1,061,491.59	12,747,437.37	4,055,167.23	4,041,525.21
WENTWORTH VLG.	37,240.18		91,215.57		2,466.04		401,471.56	298,504.53
39-1 CHESTER	712,739.98	1,564,415.24	50,285.02	75,881.20	50,285.02	2,201,274.02	997,970.99	1,062,224.71
39-2 L. CENTRAL	2,607,813.98	5,140,287.14		1,585,438.47		6,162,680.65	3,898,228.23	3,798,066.24
39-3 RAMONA	409,273.17			125,823.35		283,449.82	496,091.69	535,463.68
39-4 RUTLAND	570,646.87			283,750.81		286,896.06	583,157.00	553,276.17

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LAWRENCE	5,018,141.75	2,640,442.00		2,152,658.07		5,505,925.68	16,281,337.09	15,820,507.16
CENTRAL CITY	21,501.15	52,650.00	1,402.31	1,402.31		74,151.54	28,732.54	29,021.81
DEADWOOD	527,253.83	865,698.00		150,503.57	172,000.00	1,070,448.26	1,512,671.62	1,512,043.47
LEAD	2,851,411.00	2,231,124.54		810,639.74		4,271,895.80	1,437,916.78	1,449,528.92
SPEARFISH	4,768,618.41	14,844,516.17	980,000.00	630,952.34	2,032,000.00	17,930,182.24	3,299,636.27	2,697,486.40
WHITEWOOD								
40-1 LEAD/ DEADWOOD	3,250,212.99	6,217,192.48	3,425.36	1,973,894.40		7,496,936.43	4,744,558.91	6,059,289.99
40-2 SPEARFISH	4,784,495.21	9,014,745.26		1,907,735.54		11,891,504.93	5,733,638.52	5,725,493.50
LINCOLN	3,957,403.55	2,579,685.33		1,737,758.65		4,799,330.23	2,463,949.79	2,280,378.52
CANTON								
HARRISBURG								
LENNOX								
TEA								
41-1 CANTON	1,910,915.31	3,962,054.53		1,252,309.16		4,620,660.68	3,645,524.75	2,972,697.68
41-2 HARRISBURG	1,498,621.43	2,360,445.48	770,000.00	676,605.66	770,000.00	3,182,461.25	2,264,547.09	2,128,869.65
41-3 HUDSON		272,913.63					332,033.95	348,282.29
41-4 LENNOX	2,268,490.63	4,864,254.83		1,590,719.47	1,052,301.17	4,489,724.82	3,866,820.80	3,560,032.22
LYMAN	1,862,355.87	1,686,068.02	126,085.25	1,014,363.28		2,660,145.86	1,407,506.97	1,339,597.07
PRESHO	215,657.58	329,300.00		16,765.10	75,000.00	453,192.48	333,296.65	292,128.38
42-1 LYMAN CO.	2,579,043.27	3,475,462.48		781,455.39		5,273,050.36	1,808,322.76	2,066,323.82
MC COOK	2,605,852.63	1,559,800.45		1,136,353.04		3,029,300.04	1,507,517.79	1,344,073.85
BRIDGEWATER	257,526.17	215,938.00		1,584.70		471,879.47	255,337.97	203,840.31
CANISTOTA	126,024.98	454,907.51	11,710.00		11,710.00	580,932.49	129,756.53	118,732.35
MONTROSE	41,955.98	200,803.01			56,363.56	186,395.43	160,295.31	180,845.83
SALEM	318,725.98	872,442.44		45,442.27		1,145,726.15	698,663.68	590,673.99
SPENCER								
43-1 CANISTOTA	467,024.04	781,232.00		291,572.17		956,683.87	701,483.13	677,263.43
43-2 MONTROSE	360,126.53			190,120.20		170,006.33	602,714.74	621,131.49
43-3 SALEM	1,113,990.23	4,047.05	39,686.77	614,405.88	39,686.77	503,631.40	1,354,562.03	1,181,069.96
43-4 SPENCER	286,404.60	757,122.04	127,951.00	130,761.75		1,040,715.89	404,716.52	406,792.68
43-6 BRIDGE- WATER	819,020.48	716,325.12		367,473.95		1,167,871.65	793,638.35	790,039.65
MC PHERSON	3,101,750.09	1,631,572.88		1,038,376.03		3,694,946.94	1,620,773.84	1,402,252.58
EUREKA	428,858.34	1,622,308.49	270,154.00	184,667.25	528,981.02	1,607,672.56	817,441.46	838,198.07
LEOLA	109,400.35	424,848.00	33,000.00		33,000.00	534,248.35	127,170.04	133,187.57
44-1 EUREKA	818,472.60	1,280,344.71		556,294.57		1,542,522.74	994,037.27	1,012,774.86
44-2 LEOLA	1,320,449.95	1,014,998.11		684,350.37		1,651,097.69	1,118,260.02	1,034,599.60
44-3 WACHTER	68,609.54					68,609.54	46,506.30	48,757.78
MARSHALL	2,765,814.52	2,357,144.63	16,434.48	1,020,049.61	16,434.48	4,102,909.54	1,754,795.83	1,470,017.25
BRITTON	951,970.19	1,710,190.35	58,919.36	184,579.02	631,413.49	1,905,087.39	646,143.05	609,282.38
45-1 BRITTON	793,653.16	4,290,904.73		519,029.87		271,917.66	1,332,968.50	1,336,218.09
45-2 LANGFORD	801,566.30	1,401,151.49		360,173.32		1,842,544.47	1,061,882.93	1,061,672.21
45-3 VEBLEN	727,149.55	742,209.40		307,139.54		1,162,219.41	735,392.24	705,760.71

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MEADE	4,107,863.13	2,555,300.39	69,449.19	2,744,627.16	69,449.19	3,918,536.36	3,195,656.36	3,074,926.39
FAITH	414,586.99	926,465.11	7,000.00		81,278.68	1,266,733.42	1,120,399.67	917,662.52
STURGIS	4,314,822.49			739,192.36	2,486,202.16	1,089,427.97	2,937,308.39	2,969,575.34
46-1 MEADE	5,130,248.35	9,798,699.80	109,818.86	3,009,574.01	1,643,483.60	10,385,709.40	8,069,658.17	8,557,152.81
46-2 FAITH	881,666.51	501,371.16		341,223.29		1,041,814.38	968,956.04	900,282.95
MELLETTE	1,992,579.03	1,208,549.93	156,050.87		108,052.20	269,443.00	696,187.95	773,963.06
WHITE RIVER	156,853.00	499,184.75		14,464.54		641,573.21	471.162.01	452,597.44
47-1 WHITE RIVER	946,298.86	3,716,087.87		355,098.93		4,307,287.80	2,169,938.22	2,041,018.60
47-2 WOOD	644,760.00	575,723.00		295,489.00		349,559.00	392,744.09	294,288.32
MINER	1,760,659.79	1,068,812.33		905,499.40		1,923,972.72	1,089,001.81	1,178,775.56
HOWARD	643,389.33	1,027,698.81		183,166.69		1,487,921.75	746,990.71	626,261.30
48-1 CANOVA	398,016.51	387,807.36		44,535.96		741,287.91	306,761.28	336,322.89
48-2 CARTHAGE	187,237.67	96,063.22		139,655.10		143,645.79	196,384.45	221,318.09
48-3 HOWARD	1,294,201.11	3,483,403.99	25,000.00	466,345.82	25,000.00	4,311,259.28	1,367,811.54	1,410,858.62
MINNEHAHA	15,968,874.38	18,469,896.77	246,313.91	9,312,053.62	246,313.91	25,126,717.53	13,237,841.73	14,224,447.97
BALTIC	102,387.90	597,783.32		14,318.95	260,400.00	425,452.27	368,792.06	382,764.69
BRANDON	1,172,009.00	3,152,649.00		321,897.00	648,095.00	3,354,666.00	833,629.00	850,815.00
COLTON	130,955.07	292,750.00	17,593.31		11,000.00	430,298.38	292,440.88	295,011.23
CROOKS	73,380.28	42,096.00			42,650.00	115,476.28	69,519.27	47,437.56
DELL RAPIDS	534,573.67	1,741,354.81	12,000.00	347,654.99	12,000.00	1,928,273.49	939,708.07	979,023.72
GARRETSON	398,005.65	950,395.73	360,460.11	163,144.27	335,460.11	1,205,257.11		
HARTFORD	656,170.75	1,823,413.55		32,681.33	170,000.00	2,276,902.97	336,172.08	303,030.96
SIOUX FALLS	126,099,624.00	60,546,758.00	4,980,445.00	7,805,248.00	46,184,814.00	137,636,765.00	84,732,231.00	72,878,030.00
VALLEY SPRINGS	513,475.10	687,028.37	45,761.10	359,177.52	75,650.20	811,436.85	243,419.39	168,022.79
49-1 BALTIC	899,669.87	1,051,836.76	145,000.00	401,749.62	145,000.00	1,549,757.01	1,171,335.78	1,087,705.75
49-2 BRANDON VALLEY	4,074,913.57	12,914,771.00	2,477,157.90	2,935,466.58	2,477,157.90	14,054,217.99	5,444,579.04	7,832,902.45
49-3 DELL RAPID	625,205.00	2,453,573.00		722,565.00		2,356,213.00	2,092,540.00	2,062,568.00
49-4 GARRETSON	1,152,762.35	3,010,654.33	396,000.00	536,994.15	396,000.00	3,626,422.53	1,412,929.19	1,597,373.35
49-5 S. FALLS	31,912,203.00	63,979,522.00	358,541.00	25,771,631.00	358,541.00	70,120,094.00	55,828,439.00	54,450,107.00
49-6 TRI-VALLEY	1,929,666.88	3,583,666.41	743,000.00	743,340.49	743,000.00	4,769,992.80	2,110,953.90	2,081,425.74
49-7 W. CENTRAL	2,071,276.26	4,768,322.38	356,029.04	950,398.22	356,029.04	5,889,200.42	2,739,543.12	2,567,993.41
MOODY	3,090,121.53	1,248,263.20		1,070,272.14		3,268,112.59	1,483,659.20	1,419,772.99
COLMAN	220,640.77	401,918.47		42,981.60	150,000.00	429,577.64	514,091.25	508,258.51
FLANDREAU	2,209,898.68	5,632,013.95	516,229.13	412,191.67	676,983.71	7,268,966.38	511,710.58	576,934.45
50-1 COLMAN	750,153.13	1,392,163.03	410,000.00	295,178.46	410,000.00	1,847,138.50	918,072.07	894,158.76
50-2 EGAN	254,115.02	517,230.48		157,238.08		614,107.42	553,261.00	564,473.00
50-3 FLANDREAU	2,091,634.86	2,560,325.42	255,000.00	886,325.69	255,000.00	3,765,634.59	2,288,105.53	2,159,304.55
50-4 HERMANSON	176,608.21			46,045.24		130,562.97	107,640.28	84,193.06

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PENNINGTON	23,397,133.88		10,027.60	12,560,670.76		10,846,490.72	14,138,447.31	11,410,946.90
BOX ELDER	914,530.87	3,802,112.78		397,181.67	1,398,060.67	2,921,401.91	1,044,866.66	735,198.56
HILL CITY	268,707.95	746,507.72		39,155.67		975,729.39	162,997.36	187,155.02
NEW UNDERWOOD	123,048.34	416,719.94				539,768.28	167,451.96	159,090.75
RAPID CITY	201,669,002.00			45,988,320.00		155,680,682.00	21,854,178.00	27,317,419.00
WALL	577,444.00	1,508,613.00	462,796.00	27,552.00	462,796.00	2,058,505.00	814,683.00	822,528.00
51-1 DOUGLAS	3,968,252.85	13,651,043.40	372,152.60	1,943,000.70	372,152.60	15,676,295.55	8,912,086.44	8,407,480.96
51-2 HILL CITY	1,497,079.17			746,618.84		750,460.33	1,695,681.54	1,617,868.23
51-3 NEW UNDERWOOD	565,959.72	1,442,271.59	140,411.50	237,940.54	140,411.50	1,770,290.77	628,375.10	684,545.10
51-4 RAPID CITY	28,599,972.07	57,780,223.02	6,339,285.27	3,810,873.98	6,339,285.27	82,569,321.11	47,351,259.56	46,843,126.11
51-5 WALL	749,577.73	1,465,412.05		454,725.72		294,852.01	1,207,814.91	1,127,570.52
PERKINS	2,070,214.74	979,204.04		789,200.66		2,260,218.12	1,240,898.00	1,814,197.25
BISON	287,841.81				92,000.00		289,497.62	273,124.61
LEMMON	481,996.71	959,782.30			415,000.00	1,026,779.01	809,555.43	930,496.56
52-1 BISON	1,202,204.20	1,191,964.70		554,632.27	10,687.50	651,530.15	1,171,391.24	1,077,789.51
52-2 LEMMON	1,672,817.66	2,586,440.04		1,037,915.68	291,413.08	2,929,928.94	2,185,688.27	2.144,251.30
52-3 NORTHWEST	376,640.01	178,025.89		78,819.58		297,820.43	304,804.23	256,413.75
POTTER	1,825,449.92	1,442,605.82	97,845.29	640,814.66	97,845.29	2,627,241.08	1,146,452.61	1,119,700.21
GETTYSBURG	459,949.01	2,018,837.04	220,000.00	249,191.05	771,000.00	1,678,595.00	808,699.56	759,061.70
HOVEN	387,381.91	691,779.05	35,000.00	4,000.00	35,000.00	1,075,160.96	404,334.42	384,937.60
53-1 GETTYSBURG	976,300.57	1,770,676.24		976,300.57		1,770,676.29	1,173,657.28	1,144,407.94
53-2 HOVEN	1,045,579.07	1,473,735.00		417,898.77		1,101,415.30	1,153,145.71	1,143,230.42
ROBERTS	3,183,860.57	2,751,463.63		1,462,122.43		4,473,201.77	2,220,318.31	2,182,774.76
SISSETON	474,045.16	2,167,129.86		71,425.91	218,000.00	2,351,749.11	1,331,980.04	1,303,356.07
WILMOT	85,529.70	384,800.00				470,329.70	161,101.07	162,681.97
54-1 BROWNS VALLEY	334,922.00			175,011.00		159,911.00		
54-3 NEW EFFINGTON	510,745.26	740,059.74		238,364.79		1,751,999.95	621,148.85	661,422.40
54-4 ROSHOLT	771,157.28	1,538,080.65		306,145.68		2,003,092.25	825,928.56	801,645.47
54-5 SISSETON	3,530,595.15			1,698,270.06		1,832,325.09	3,858,530.84	3,803,503.55
54-6 SUMMIT	481,037.49	1,644,927.53		187,290.51		1,938,674.51	554,520.62	587,955.69
56-7 WILMOT	925,394.80	2,696,932.81	400,000.00	355,590.87	400,000.00	3,266,736.76	1,261,134.26	1,234,352.96
SANBORN	1,288,281.62	1,164,067.00		136,874.31	45,082.70	2,270,391.61	990,351.74	1,051,912.14
ARTESIAN								
LETCHER								
WOONSOCKET	165,030.71	1,440,685.91		10,213.91	327,540.00	1,267,962.71	265,453.27	195,989.48
55-1 ARTESIAN	291,200.79	613,067.28				904,268.07	641,590.58	884,344.23
55-3 LETCHER	701,969.28	575,967.81				1,277,937.09	737,085.58	795,465.64
55-4 WOONSOCKET	188,566.10	744,783.84				933,349.94	802,906.69	830,066.52

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SPINK	4,648,147.36	1,888,345.24		1,962,045.73		4,574,496.87	2,688,787.70	2,465,046.53
REDFIELD	980,410.00	2,270,386.00	160,000.00	23,629.00	160,000.00	3,227,167.00	2,750,723.00	2,869,071.00
56-1 CONDE	536,175.02	769,550.31		318,961.78	1,200.00	985,563.55	525,539.50	562,099.33
56-2 DOLAND	1,014,522.67	1,187,673.80		464,136.11		1,738,060.36	909,675.18	757,436.72
56-3 NORTHWESTERN	827,987.78	1,471,569.12		523,841.53		1,775,715.37	962,886.41	984,117.22
56-4 REDFIELD	1,808,897.89	10,003,372.33		1,094,977.89		10,717,292.33	2,690,079.40	2,330,039.51
56-5 TULARE	544,268.73	1,089,301.68		390,597.41		1,242,973.00	781,340.24	809,506.86
STANLEY	1,664,957.63	1,423,612.39	113,036.88	723,184.89		2,478,422.01	818,559.62	923,729.73
FORT PIERRE	1,247,631.63	2,671,734.01		363,283.20	1,659,400.00	1,897,682.44	1,433,706.76	1,149,276.73
57-1 STANLEY CO	1,295,473.75	2,369,362.96	16,986.40	835,444.34	16,986.40	2,829,392.37	1,802,893.52	1,938,512.10
SULLY	1,211,045.47	1,585,016.09	75,534.84	286,125.97	75,534.84	2,509,935.59	1,382,188.05	1,265,817.46
ONIDA	303,264.91	223,953.36		40,358.12	294,387.18	192,472.97	145,976.98	178,584.05
58-1 AGAR	509,474.88	379,278.82		187,161.26		701,592.44	446,110.80	463,432.65
58-2 SULLY BUTTES	1,304,510.20	2,299,825.73		539,106.27	280,000.00	2,785,229.66	1,590,630.94	1,712,228.10
TRIPP	2,878,425.05	2,929,384.40		1,919,232.71		3,888,576.74	2,201,733.03	2,124,659.72
COLOME								
WINNER	2,062,041.12	9,968,310.83	830,000.00	791,106.60	830,000.00	11,239,245.35	1,284,914.42	1,107,311.20
59-1 COLOME	801,221.70	1,345,388.97		370,275.34		1,776,335.33	820,587.27	805,852.59
59-2 WINNER	1,017,544.68	2,351,276.05				3,368,820.73	3,477,152.50	3,341,174.27
TODD	1,889,362.98	1,092,113.12		539,297.01		2,442,179.09	781,536.09	650,328.31
MISSION	131,368.88	868,991.82		16,629.94		983,730.76	220,961.34	156,047.56
ST. FRANCIS	35,061.29	1,052,700.00					64,157.93	63,737.46
66-1 TODD CO.	3,971,630.45	9,377,347.69		1,700,000.00	475,349.00	11,173,629.14	7,531,288.99	7,676,983.36
TURNER	3,618,183.12	3,608,960.00	14,050.31	1,370,824.87	5,856,318.25	2,107,187.98		
CENTERVILLE	73,481.00	694,757.00		55,463.00	81,000.00	631,775.00	321,522.00	337,160.00
DAVIS	8,783.12	50,931.00				59,714.12	16,798.09	16,600.82
MARION	43,786.80	724,346.00			25,000.00	743,132.80	256,652.05	288,072.41
PARKER	555,788.10			12,055.00		543,733.10	478,356.85	440,162.43
VIBORG	361,274.86	711,508.77			510,437.32	562,346.31	435,283.99	303,167.79
60-1 CENTERVILLE	697,030.31	3,672,323.31	46,012.40	458,958.55	46,012.50	3,910,395.07	1,034,897.41	992,281.33
60-2 HURLEY	405,196.14	441,588.00		60,915.76		785,868.38	536,262.29	592,143.06
60-3 MARION	744,818.30	1,113,537.82		459,800.91	185,000.00	1,213,555.21	1,070,601.67	1,000,532.16
60-4 PARKER	1,347,090.27	3,066,492.36	125,000.00	639,976.09	125,000.00	3,773,606.54	1,292,068.63	1,261,547.88
60-5 VIBORG	3,127,269.70	1,574,908.35		378,750.40		2,072,028.12	848,175.01	908,721.50

UNAUDITED FINANCIAL REPORT - 1987

TAXING ENTITY	CURRENT ASSETS	FIXED ASSETS	OTHER ASSETS	CURRENT LIABILITIES	LONG TERM LIABILITIES	EQUITY	REVENUE	EXPENDITURES
UNION	4,383,724.48	3,268,900.15	595,000.00	1,860,542.01	602,978.64	5,774,103.98	2,205,531.39	2,313,132.71
ALCESTER	300,117.85	1,150,293.40	47,495.27	43,544.61	482,544.61	986,270.23	1,463,035.40	1,349,205.34
BERESFORD	2,364,760.55	4,678,246.94	270,000.00	6,838.78	547,496.65	6,758,678.06	3,354,970.71	3,100,002.02
ELK POINT	929,782.30	5,647,125.21		213,327.70	29,617.80	6,334,108.01	1,066,785.04	1,106,431.81
JEFFERSON	334,813.06	859,633.99		45,518.41	480,214.30	568,714.34	154,451.15	143,377.86
N.SIOUX CITY	656,939.69	768,735.00	70,000.00	238,543.88	614,000.00	643,130.81	241,774.09	261,920.77
61-1 ALCESTER	1,064,970.32	1,496,831.00	2,910.63	507,249.07	53,000.00	2,004,462.88	1,167,612.81	1,418,842.65
61-2 BERESFORD	1,644,392.02	3,109,887.71		843,196.69		3,911,083.04	2,004,863.77	2,102,175.39
61-3 ELK POINT	1,257,703.67	2,760,313.01	105,000.00	721,424.33	105,000.00	536,279.34	1,627,446.13	1,562,096.56
61-4 GREATER HOYT	150,008.96					150,008.96	279,963.60	255,296.03
61-5 GREATER SCOTT	163,947.17						61,962.34	67,610.55
61-6 JEFFERSON	1,553,456.79	3,314,725.16	15,000.00	749,780.00	15,000.00	4,118,401.95	1,974,297.01	2,750,878.61
WALWORTH								
AKASKA	11,842.15	12,794.99					21,277.84	30,076.95
GLENHAM	53,654.74	66,785.00				120,439.74	36,637.51	30,035.93
JAVA	60,573.78	235,145.97		97,859.21		197,860.54	141,430.74	126,143.10
LOWRY	7,586.60	2,025.00					2,742.77	1,532.98
MOBRIDGE	1,163,219.00	4,275,836.00	300,000.00	787,133.00	160,000.00	4,791,922.00	1,440,653.00	1,624,881.00
SELBY	85,909.00	508,050.77	5,000.00	15,543.79	5,000.00	578,415.98	236,586.25	289,699.24
62-1 GLENHAM	384,348.84	91,814.75				476,163.59	240,790.05	283,932.48
62-2 JAVA	286,272.61	366,364.20		91,579.14		561,057.67	374,607.14	423,135.37
62-3 MOBRIDGE	1,231,548.00	2,151,416.00		766,913.00		2,616,051.00	2,305,603.00	2,276,888.00
62-4 SELBY	724,112.57	2,049,446.45				2,773,559.02	1,116,746.89	1,086,523.44
YANKTON	3,134,504.33	3,243,338.07		307,243.56		6,070,598.84	2,898,304.09	2,917,224.72
YANKTON	5,598,839.00	22,834,057.00	1,224,939.00	1,878,707.00	1,405,000.00	26,374,128.00	6,440,286.00	6,454,322.00
63-1 GAYVILLE-VOLIN	710,482.53	431,807.57		259,649.02		882,641.08	658,663.57	570,098.28
63-2 IRENE	950,478.42	2,336.29	25,000.00	389,110.31	25,000.00	563,704.40	899,900.94	913,551.11
63-3 YANKTON	4,618,421.21	27,533,527.73	1,020,000.00	1,923,362.58	1,020,000.00	30,228,586.36	7,304,775.86	7,359,018.62
ZIEBACH	928,414.39	1,258,930.48		474,114.75		1,713,230.12	547,626.69	555,614.94
DUPREE	54,631.76	349,637.70	145,000.00	54,631.76	145,000.00	349,637.70	191,656.51	135,147.24
64-2 DUPREE	1,288,309.94	1,785,959.15		353,598.54		2,720,670.55	1,395,626.94	1,446,287.94
TOTALS:	932,902,463.07	1,209,460,149.58	74,032,028.31	311,275,802.92	150,817,585.44	1,723,662,798.38	834,005,399.54	816,063,105.51

TOWNSHIP VALUATION, LEVY AND TAXES - PAYABLE 1988

COUNTY TOWNSHIP	SCHOOL DISTRICT	TAXABLE VALUE	LEVY	TAXES
AURORA				
AURORA	1-2 21-2	2,226,974	4.04	8,996.98
BELFORD	1-1	2,300,982	1.96	4,509.92
BRISTOL	1-1 36-2	1,634,597	1.84	3,007.66
CENTER	1-2	2,016,727	2.48	5,001.48
COOPER	1-1 1-3	1,302,583	0.77	1,002.98
CRYSTAL LAKE	1-2 1-3	1,460,537	1.37	2,000.94
DUDLEY	1-2 17-3	2,074,422	4.10	8,505.12
EUREKA	1-1 1-3	1,417,549	0.71	1,006.46
FIRESTEEL	1-1	1,822,449	3.02	5,503.80
GALES	1-2 1-3	1,696,075	1.77	3,002.06
HOPPER	1-1	2,045,318	2.69	5,501.90
LAKE	1-3	1,481,259	1.69	2,503.32
PALATINE	1-1 17-3	2,060,026	1.70	3,502.04
PATTEN	1-3	1,624,832	0.62	1,007.40
PLANKINTON	1-1	1,909,883	2.09	3,991.66
PLEASANT LAKE	1-1 1-2	1,697,389	4.19	7,112.06
PLEASANT VALLEY	1-1 1-3 36-2	1,511,227	2.32	3,506.04
TRURO	1-2	2,083,032	2.88	5,999.14
WASHINGTON	1-2 1-3 11-3	1,645,944	2.13	3,505.86
WHITE LAKE	1-3	1,941,523	1.03	1,999.76
BEADLE				
ALLEN	2-1,5	2,234,653	1.79	3,999.49
ALTOONA	2-1	2,580,516	3.49	9,005.95
BANNER	2-3	2,086,952	5.00	10,434.17
BARRETT	2-3 12-3	2,241,506	2.23	4,998.32
BELLE PRAIRIE	2-3	2,291,755	1.75	4,010.36
BONILLA	2-1 2-5 56-5	2,325,331	2.15	4,999.27
BROADLAND	2-1,5	2,728,798	1.47	4,010.65
BURR OAK	2-4,5 36-1,2	2,101,266	0.24	504.14
CARLYLE	2-2,5 36-1	2,336,667	2.57	6,004.97
CAVOUR	2-2,3	2,546,227	3.53	8,987.47
CLIFTON	2-2	2,425,812	3.30	8,005.02
CLYDE	2-2	5,878,790	3.08	18,104.80
CUSTER	2-2	6,625,784	2.28	15,104.95
DEARBORN	2-2,5	2,513,790	1.99	5,001.89
FAIRFIELD	2-1,2	2,538,602	2.17	5,508.14
FOSTER	2-3	2,282,211	5.00	11,410.40
GRANT	2-2 36-1	2,758,969	3.08	8,497.23
HARTLAND	2-2,5	2,551,394	3.53	9,006.26
IOWA	2-1,2	2,554,566	2.36	6,004.85
KELLOGG	2-5 36-1,2	2,228,880	2.24	4,992.32
LAKE BYRON	2-1,2	2,976,783	0.67	1,994.22
LIBERTY	2-2,3	2,538,881	2.76	7,006.82
LOGAN	2-3	2,439,574	0.82	1,999.87
MILFORD	2-2 12-3 56-2	2,434,056	1.64	3,991.60

COUNTY TOWNSHIP	SCHOOLS DISTRICT	TAXABLE VALUE	LEVY	TAXES
NANCE	2-1,4,5 56-5	2,208,867	1.36	3,003.65
PEARL CREEK	2-2,3	2,416,251	1.66	4,010.82
PLEASANT VIEW	2-1	2,253,069	2.22	5,001.42
RICHLAND	2-2,3	2,480,880	4.42	10,965.27
SAND CREEK	2-4,5	2,187,647	0.91	1,990.53
THERESA	2-2,5	6,264,903	1.12	7,015.15
VALLEY	2-2	3,724,204	1.61	5,994.73
VERNON	2-5	2,351,008	2.55	5,994.33
WESSINGTON	2-4,5	2,159,216	2.32	5,008.83
WHITESIDE	2-4,5	2,390,761	1.25	2,988.13
WOLSEY	2-5	2,974,704	3.03	9,012.70
BROOKINGS				
AFTON	5-1,2	4,316,594	1.15	4,964.07
ALTON	5-1,3	4,114,882	3.65	15,019.32
ARGO	5-1,2 28-2	3,590,247	2.09	7,503.62
AURORA	5-1	5,572,651	3.23	17,999.67
BANGOR	5-5 38-1	3,500,871	5.92	20,725.16
BROOKINGS	5-1,5	5,053,717	2.65	13,392.34
ELKTON	5-3	2,502,524	2.40	6,006.07
EUREKA	5-1,2,5 28-2	3,371,541	2.96	9,979.77
LAKE HENDRICKS	5-4 19-1	3,833,286	0.91	3,488.30
LAKE SINAI	5-5 38-1	3,624,093	4.88	17,685.58
LAKETON	5-5 28-2 38-1	3,475,992	5.03	17,484.24
MEDARY	5-1,5	9,040,198	2.65	23,956.53
OAKLAKE	5-2,4 19-1	3,040,497	2.96	8,999.87
OAKWOOD	5-5 38-1	3,724,976	1.34	4,991.48
OSLO	5-1,5	3,924,750	3.46	13,579.63
PARNELL	5-3	4,850,123	3.20	15,520.40
PRESTON	5-5 28-2	3,524,340	4.26	15,013.68
RICHLAND	5-3	3,757,843	2.66	9,995.86
SHERMAN	5-2,3	3,295,879	0.61	2,010.49
STERLING	5-1,5	5,499,756	3.09	16,994.24
TRENTON	5-1,3	4,649,274	2.37	11,018.79
VOLGA	5-5	4,559,489	3.29	15,000.72
WINSOR	5-5 38-1	3,682,166	3.26	12,003.87
BROWN				
ABERDEEN	6-1	16,056,622	4.05	64,291.82
ALLISON	6-2	1,515,186	1.98	3,000.08
BATES	6-3 56-1	2,012,398	2.48	4,853.34
BATH	6-1,3	7,627,458	1.93	14,990.76
BRAINARD	6-2,3	2,962,893	1.69	5,007.29
CAMBRIA	6-1,3	3,557,303	2.81	9,995.11
CARLISLE	6-1	1,553,968	0.64	994.53
CLAREMONT	6-3 45-2	5,638,220	1.77	9,938.81
COLUMBIA	6-3	4,226,904	3.55	15,005.48
EAST HANSON	6-3	3,859,907	3.37	13,007.87

TOWNSHIP VALUATION, LEVY AND TAXES - PAYABLE 1988

COUNTY TOWNSHIP	SCHOOLS DISTRICT	TAXABLE VALUE	LEVY	TAXES
EAST RONDELL	6-3,5 56-3	5,177,877	2.41	12,457.79
FRANKLYN	6-2	1,540,040	1.95	3,003.07
FREDERICK	6-2	1,800,695	1.94	3,493.35
GARDEN PRAIRIE	6-3,5 56-1,3	3,957,193	1.89	7,095.84
GARLAND	6-1,2,3	1,925,549	4.14	7,992.77
GEM	6-1,3,5	8,145,752	1.10	8,821.75
GREENFIELD	6-4	1,615,862	5.40	8,725.65
GROTON	6-3	4,113,467	3.03	12,463.76
HECLA	6-4	1,187,885	5.00	5,939.40
HENRY	6-1,3	3,533,041	2.55	9,009.25
HIGHLAND	6-1,3	1,770,439	3.95	6,993.24
LANSING	6-4	1,945,787	2.31	4,494.76
LIBERTY	6-4	2,534,797	2.95	7,477.64
LINCOLN	6-1,2	7,669,367	3.91	29,903.96
MERCIER	6-1	4,481,782	2.79	12,114.25
NEW HOPE	6-3 56-3	2,022,962	1.98	4,000.64
NORTH DETROIT	6-4 45-1,2	2,149,922	2.33	4,995.29
ONEOTA	6-2	2,003,899	1.50	3,005.85
ORDWAY	6-1,2,3	3,767,334	4.00	15,009.79
OSCELOA	6-2	1,862,249	3.65	6,797.20
PALMYRA	6-2	1,492,993	1.34	2,000.60
PORTAGE	6-4	1,651,137	4.33	7,149.41
PRAIRIEWOOD	6-1	2,694,940	5.00	13,474.65
PUTNEY	6-3	3,838,566	3.13	12,014.71
RAVINIA	6-1	3,068,112	2.10	6,510.37
RICHLAND	6-2	1,929,722	4.14	7,989.05
RIVERSIDE	6-3	3,651,895	3.01	10,992.20
SAVO	6-2	1,791,586	2.90	5,195.59
SHELBY	6-3,4	3,327,141	4.96	16,502.58
SOUTH DETROIT	6-3 45-1,2	2,732,147	2.20	5,953.09
WARNER	6-1,5 56-3	9,158,128	1.47	13,313.59
WEST HANSON	6-3	2,903,677	3.44	9,988.65
WEST RONDELL	6-1,5	3,218,121	1.55	4,988.07
WESTPORT	6-1,2	1,654,437	3.65	6,003.53
BRULE				
AMERICA	7-1	1,638,320	2.44	3,997.50
BRULE	7-1	2,115,402	0.71	1,501.94
CHAMBERLAIN	7-1	2,183,193	0.00	0.00
CLEVELAND	7-1,2	1,804,770	0.55	992.62
EAGLE	7-2 11-3	1,744,535	2.01	3,506.52
HIGHLAND	7-2	1,717,128	0.29	497.97
KIMBALL	7-2	1,615,175	0.00	0.00
LYON	7-2 36-2	1,433,275	1.05	1,504.94
OLA	7-1	2,007,413	2.49	4,998.46
PLAINFIELD	7-2 1-3	1,780,364	0.56	997.00
PLEASANT GROVE	7-2 11-3	1,656,495	1.21	2,004.36
PLUMMER	7-2 36-2	1,608,522	0.00	0.00
PUKWANA	7-1	1,826,008	0.55	1,004.30
RED LAKE	7-1	1,611,251	0.31	499.49
RICHLAND	7-2	1,860,563	0.00	0.00
SMITH	7-2	1,719,058	0.29	498.53
TORREY LAKE	7-2 11-3	1,964,847	1.53	3,006.22
UNION	7-1,2	1,585,916	0.95	1,506.62
WALDRO	7-2	1,701,711	0.44	748.75
WEST POINT	7-1	1,804,521	0.00	0.00
WILBUR	7-2	1,774,671	0.56	993.82
WILLOW LAKE	7-2 1-3	1,887,455	0.00	0.00
BUTTE				
COTTONWOOD	9-2	465,204	0.00	0.00
UNION	9-2	2,134,020	0.56	1,195.06
VALE	9-2	436,859	4.03	1,760.54
CHARLES MIX				
BRYAN	11-4	2,532,514	6.00	15,195.32
CARROLL	11-3	1,143,408	0.73	834.64
CASTALIA	11-3	1,614,068	5.00	8,070.28
CHOTEAU CREEK	21-3 4-1 33-4 11-4	3,828,987	2.89	12,438.60
DARLINGTON	11-3 11-2	1,954,201	4.51	8,813.34
FORBES	11-3	1,333,696	2.00	2,667.38
GOOSE LAKE	11-1 11-2	3,699,059	6.00	22,194.28
HAMILTON	11-3	490,880	6.00	2,945.36
HIGHLAND	11-4	1,814,218	5.00	9,070.98
HOWARD	21-1 11-1,4	2,672,329	2.64	7,678.54
JACKSON	11-1,2	2,459,521	5.00	12,297.68
KENNEDY	21-1 11-4	2,096,962	2.97	6,663.02
LAKE GEORGE	11-3	1,112,836	5.00	5,564.18
LAROCHE	11-3	1,964,542	1.27	2,494.78
LAWRENCE	11-4	2,094,439	4.50	9,425.00
LONE TREE	4-1 11-4	1,921,761	2.72	6,370.18
MOORE	21-1 11-1,2	3,211,676	4.58	14,947.52
PLAIN CENTER	11-1,4	1,755,640	1.84	3,230.30
PLATTE	11-3	2,216,906	3.93	8,712.62
REE	11-4	2,039,730	6.00	12,238.54
RHODA	11-2,3	2,331,702	4.07	9,489.86
ROUSE	4-1 11-4	2,165,656	3.28	8,660.40
SIGNAL	11-2,3	1,705,455	3.66	6,241.80
WAHEHE	11-4	804,509	2.25	1,810.30
WHITE SWAN	11-1,2,4	2,636,057	5.00	13,180.22
CLARK				
ASH	12-2 56-1	1,563,542	2.01	3,142.72
BLAINE	12-2 18-4	1,752,460	3.44	6,028.46
COLLINS	12-3	2,264,538	2.36	5,344.31
COTTONWOOD	12-2 18-4	1,886,148	3.16	5,960.23

TOWNSHIP VALUATION, LEVY AND TAXES - PAYABLE 1988

COUNTY TOWNSHIP	SCHOOLS DISTRICT	TAXABLE VALUE	LEVY	TAXES
DARLINGTON	12-2	1,863,043	2.24	4,173.22
DAY	12-2	4,080,098	1.43	5,834.54
EDEN	12-2	3,625,658	1.56	56,656.03
ELROD	12-2,3 14-2	2,186,565	3.86	8,440.14
FORDHAM	12-2	2,092,175	2.01	4,205.27
FOXTON	12-2,3 28-3	2,120,268	1.92	4,070.91
GARFIELD	12-2	2,096,437	3.51	7,358.49
HAGUE	12-3	1,887,934	3.68	6,947.60
LAKE	12-3	2,028,461	2.68	5,436.28
LINCOLN	12-2	2,242,612	2.14	4,799.19
LOGAN	12-2	1,862,850	2.40	4,470.84
MAYDELL	12-2 18-4	2,377,934	1.68	3,994.93
MERTON	12-2,3	1,978,327	1.96	3,877.52
MT. PLEASANT	12-2	2,326,505	1.52	3,536.29
PLEASANT	12-3	2,414,842	3.58	8,645.13
RAYMOND	12-2 56-2	1,846,559	3.53	6,518.35
RICHLAND	12-3	1,861,500	2.28	4,244.22
ROSEDALE	12-3	1,944,618	2.61	5,075.45
SPRING VALLEY	12-2 56-1	2,997,812	1.39	41,666.96
THORP	12-2	4,000,336	1.04	4,160.35
WARREN	56-1	3,905,230	0.86	3,358.50
WASHINGTON	12-3 28-3 38-2	2,257,896	3.29	7,428.48
WOODLAND	12-2	2,591,788	1.90	4,924.40
CLAY				
BETHEL	13-2 63-1	5,203,394	2.31	12,019.85
FAIRVIEW	13-1	6,848,370	5.00	34,242.11
GARFIELD	13-1 60-1 61-2	5,990,360	5.00	29,952.06
GLENWOOD	60-1 61-2	5,892,467	3.90	22,980.69
MECKLING	13-1,2 63-1	5,195,206	3.85	20,001.53
NORWAY	13-1,2	4,667,016	2.50	11,667.55
PLEASANT VALLEY	13-1,2 60-1 61-2	5,554,861	2.88	15,997.99
PRAIRIE CENTER	13-1 61-2	5,841,317	4.00	23,365.47
RIVERSIDE	13-2 60-1	4,878,135	1.74	8,487.95
SPIRIT MOUND	13-1,2	12,760,445	2.35	29,987.30
STAR	13-2 60-1 63-2	5,138,390	2.92	15,004.11
VERMILLION	13-1	4,052,826	0.86	3,485.43
CODINGTON				
DEXTER	14-1,3,4	4,983,416	2.61	13,006.70
EDEN	14-1 18-4	2,980,690	1.68	5,007.55
ELMIRA	14-4,5	4,494,909	0.33	1,483.39
FULLER	14-1,4	4,424,486	0.68	3,008.59
GERMANTOWN	14-1,3,4,5	4,149,228	1.93	8,007.99
GRACELAND	14-1,2,4	5,122,774	0.39	1,997.89
HENRY	14-24 28-3	3,011,779	1.99	5,993.51
KAMPESKA	14-24 28-3	5,718,448	1.31	7,491.03
KRANZBURG	14-4,5 28-1 19-2	6,094,924	2.30	14,018.48

COUNTY TOWNSHIP	SCHOOLS DISTRICT	TAXABLE VALUE	LEVY	TAXES
LAKE	14-4	5,326,151	1.48	7,882.75
LEOLA	14-3,5	2,026,113	1.48	2,998.66
PELICAN	14-4	7,527,226	2.13	16,033.10
PHIPPS	14-1,2,4 18-4	2,306,949	0.22	507.57
RAUVILLE	14-1,4,5	4,823,606	1.14	5,498.93
RICHLAND	14-1,2,4	3,656,792	1.18	4,315.01
SHERIDAN	14-4,5 28-1	4,910,986	1.02	5,009.14
WAVERLY	14-3,5 25-3	3,964,563	1.26	4,995.44
CORSON				
CADILLAC	15-2	846,732	2.36	1,998.29
CUSTER 7 & 16	52-2 15-1	1,176,023	1.70	1,999.24
DELANEY	52-2	279,987	0.71	198.79
GRAND VALLEY	52-2	406,916	0.00	0.00
LAKE	15-1	716,927	4.53	3,247.68
LINCOLN	15-2	2,133,507	3.05	6,507.20
MAHTO	15-2	585,296	0.85	497.50
MISSION	15-3	577,660	5.00	2,888.30
PIONEER	15-1	1,088,843	3.21	3,495.19
PLEASANT RIDGE	20-2	585,716	2.05	1,200.72
PRAIRIE VIEW	15-1	671,256	2.98	2,000.34
RIDGELAND	20-3	1,266,961	0.00	0.00
RIVERSIDE	52-2	357,867	0.00	0.00
ROLLING GREEN	52-2	1,032,284	0.97	1,001.32
SHERMAN	52-2	607,011	1.65	1,001.57
TWIN BUTTE	52-2	278,554	0.72	200.56
WAKPALA	15-3	130,174	5.00	650.87
WALKER	15-1	811,068	3.08	2,498.09
WATAUGA	15-1	313,693	5.00	1,568.47
DAVISON				
BADGER	17-2,3 55-3	3,390,263	0.89	3,017.34
BAKER	1-2 17-1,3	3,802,845	0.53	2,015.50
BEULA	17-2,3	5,252,645	0.57	2,994.00
BLENDON	17-3 1-1	3,205,077	0.94	3,012.78
LISBON	17-1,2,3	3,328,602	0.00	0.00
MITCHELL	17-2	10,409,523	0.19	1,977.82
MT. VERNON	17-3	4,021,458	1.00	4,021.46
PERRY	17-2	3,342,571	0.00	0.00
PROSPER	17-1,2	5,386,988	1.02	5,494.72
ROME	17-1 33-3	3,762,757	1.33	5,004.48
TOBIN	17-1,2 33-3	3,885,903	1.54	5,984.29
UNION	1-2 17-3	3,118,185	0.96	2,993.46
DAY				
ANDOVER	6-3 45-2 18-1	5,693,724	2.99	17,024.23
BRISTOL	18-1	2,267,660	2.21	5,011.53
BUTLER	18-1,4	2,513,198	1.20	3,015.84
CENTRAL POINT	18-3	1,755,623	2.85	5,003.53

TOWNSHIP VALUATION, LEVY AND TAXES - PAYABLE 1988

COUNTY TOWNSHIP	SCHOOLS DISTRICT	TAXABLE VALUE	LEVY	TAXES
EGELAND	18-3 14-1,3	2,777,208	2.16	5,998.77
FARMINGTON	45-2 6-3	2,788,226	3.23	9,005.97
GRENVILLE	18-2,4	1,987,194	3.74	7,432.10
HIGHLAND	18-4	2,449,560	2.05	5,021.60
HOMER	45-2	2,925,869	4.10	11,996.06
INDEPENDENCE	18-2 45-2	2,079,677	6.05	12,582.05
KIDDER	18-4,1	2,930,015	1.54	4,512.22
KOSCIUSKO	18-4,2	4,619,270	2.60	12,010.10
LIBERTY	18-2 45-2	2,113,651	3.56	7,524.60
LYNN	18-2,4,1 45-2	2,191,483	3.00	6,574.45
MORTON	18-4,3	2,420,414	0.83	2,008.94
NUTLEY	18-2	1,908,734	2.10	4,008.34
OAK GULCH	18-1 56-1	1,711,279	1.17	2,002.20
RACINE	18-4	1,822,651	2.26	4,119.19
RARITAN	18-2,4	2,049,072	1.71	3,503.91
RUSK	18-4	2,441,255	3.08	7,519.07
SCOTLAND	18-1 6-3 56-1	1,993,795	0.76	1,515.28
TROY	18-1	2,304,576	1.74	4,009.96
UNION	45-2 6-3 18-1	2,670,638	3.19	8,519.34
VALLEY	18-1	2,523,440	2.58	6,510.48
WAUBAY	18-2,3,4	3,855,611	2.60	10,024.59
WEBSTER	18-4	2,950,237	2.72	8,024.64
WHEATLAND	18-3,4 14-1	2,628,312	2.91	7,648.39
YORK	18-1,4	2,277,858	1.76	4,009.03
DEUEL				
ALTAMONT	19-2 25-3	1,696,251	2.36	4,003.15
ANTELOPE VALLEY	19-3 25-3	1,662,412	3.49	5,801.82
BLOM	19-2 5-2 28-2	4,326,536	2.54	10,989.40
BRANDT	19-2 28-2	4,174,342	2.87	11,980.36
CLEAR LAKE	19-2	3,042,168	3.29	10,008.73
GLENWOOD	19-2,3 25-3	2,675,965	1.49	3,987.19
GOODWIN	19-2 14-4,5	3,113,258	5.00	15,566.29
GRANGE	5-2 28-2	2,688,651	1.86	5,000.89
HAVANA	28-1 19-2	3,785,204	3.43	12,983.25
HERRICK	19-2,3	2,479,137	1.41	3,495.58
HIDEWOOD	19-2 28-2	4,588,975	1.96	8,994.39
LOWE	19-2,3 25-3	2,485,020	2.82	7,007.76
NORDEN	19-1,2,3	5,552,346	2.88	15,990.76
PORTLAND	19-2 25-3	1,848,801	4.33	8,005.31
ROME	19-2 25-3 14-4,5	1,820,285	4.40	8,009.25
SCANDINAVIA	19-1,2 5-2	7,897,691	4.37	34,512.91
DOUGLAS				
BELMONT	21-1,3	3,023,140	1.65	4,988.18
CHESTER	21-1	2,336,081	1.93	4,508.64
CLARK	21-2 11-2,3	2,291,625	3.71	8,501.93
EAST CHOTEAU	21-3	1,825,289	0.82	1,496.74
GARFIELD	21-2	2,347,695	4.26	10,001.18
GRANDVIEW	21-1,2	2,908,487	4.13	12,012.05
HOLLAND	21-2	2,583,065	3.10	8,007.50
INDEPENDENCE	21-1,3	3,183,560	1.88	5,985.09
IOWA	21-1,2	2,789,715	2.51	7,002.18
JOUBERT	21-2 11-3	2,000,245	3.50	7,000.86
LINCOLN	21-1,2,3 33-3	3,372,265	2.37	7,992.27
VALLEY	21-1,2	3,117,440	2.25	7,014.24
WALNUT GROVE	21-2	2,741,572	2.92	8,005.39
WASHINGTON	21-2 33-3	3,166,625	2.53	8,011.56
EDMUNDS				
ADRIAN	22-3,4	2,020,880	0.00	1,495.30
BELLE	22-3	2,829,697	1.06	2,999.30
BOWDLE	22-1	2,520,640	3.67	9,250.50
BRYANT	22-4	2,303,160	2.17	4,997.70
CLEAR LAKE	22-3 24-1 6-5	2,171,330	3.45	7,490.70
CLEVELAND	22-4	2,307,230	2.60	5,998.60
CLOYD VALLEY	22-1,4	2,087,165	1.20	2,504.40
CORTLANDT	6-1 22-3	6,585,996	1.90	12,513.10
COTTONWOOD	22-1,2,4	2,317,550	2.16	5,005.70
FOUNTAIN	22-3	2,226,660	2.69	5,989.50
GLEN	22-4	2,413,662	2.49	6,009.80
GLOVER	22-4	2,424,605	3.30	8,001.00
HARMONY	22-3	2,875,840	3.30	9,490.10
HILLSIDE	22-4	2,287,150	2.19	5,008.70
HOSMER	22-2	2,422,800	2.06	4,990.80
HUDSON	22-1 53-2	2,185,674	2.29	5,005.00
HUNTLEY	22-3,4	2,356,010	2.55	6,007.70
IPSWICH	22-3	3,323,850	2.86	9,506.00
KENT	24-1 22-3	2,582,085	1.55	4,002.00
LIBERTY	22-3	2,230,000	1.57	3,500.90
MADISON	24-1 22-1,4	2,167,595	0.92	1,993.90
MODENA	22-1,2	2,242,556	0.67	1,502.30
MONTPELIER	22-4	2,361,710	1.90	4,487.00
NORTH BRYANT	22-2,4	2,169,660	0.69	1,496.90
ODESSA	53-2 22-1	2,112,857	2.37	5,007.30
PEMBROOK	22-3	4,462,254	1.12	4,997.40
POWELL	22-3	2,554,265	0.98	2,503.00
RICHLAND	22-3 6-1,5	2,151,140	1.63	3,506.10
ROSETTE	22-3	2,588,425	1.16	3,002.40
SANGAMON	22-2	2,430,816	1.03	2,503.50
UNION	22-3	2,504,440	2.18	5,459.50
VERMONT	22-4,3	2,452,150	2.44	5,983.10
FALL RIVER				
ANTELOPE	23-3	1,275,727	2.01	2,564.24
ARGENTINE	23-1	963,358	3.63	3,497.03

TOWNSHIP VALUATION, LEVY AND TAXES - PAYABLE 1988

COUNTY TOWNSHIP	SCHOOLS DISTRICT	TAXABLE VALUE	LEVY	TAXES
DRYDEN	23-3	1,084,934	2.80	3,037.79
HARMONY	23-3	1,223,336	1.73	2,116.35
FAULK				
ARCADE	24-2	2,518,955	0.20	503.79
BRYANT	24-2	2,237,154	1.23	2,751.70
CENTERVILLE	24-1,2	2,082,230	0.85	1,769.89
CLARK	24-1,2	2,198,256	1.88	4,132.72
DEVOE	24-1	2,325,917	0.37	860.59
ELLISVILLE	24-2	1,924,881	0.00	0.00
EMERSON	24-1	2,467,821	1.07	2,640.57
ENTERPRISE	24-1	2,239,590	0.34	761.46
FAIRVIEW	24-1	2,406,383	1.63	3,922.40
FREEDOM	24-1	2,668,856	0.00	0.00
HILLSDALE	24-2	1,919,911	0.39	748.76
LAFOON	24-2	2,427,985	1.44	3,496.30
MYRON	24-1,2	2,598,749	0.51	1,325.36
O'NEIL	24-1,2	2,114,214	0.58	1,226.24
ORIENT	24-2	2,245,099	0.45	1,010.29
PIONEER	24-1,2 56-3,4	1,870,062	0.54	1,009.83
SARATOGA	24-2	2,779,020	0.00	0.00
SHERMAN	24-1 53-2	2,165,150	0.91	1,970.29
TAMWORTH	24-2	2,746,840	0.55	1,510.76
UNION	24-1	2,059,371	0.70	1,441.56
WESLEY	24-1 56-3	2,073,671	1.20	2,488.40
ZELL	24-2 56-4	1,968,388	1.15	2,263.65
GRANT				
ADAMS	25-3	4,253,778	4.23	17,993.48
ALBAN	25-3,4	6,116,227	2.62	16,024.52
BIG STONE	25-1,2,4	60,117,747	0.52	31,261.24
BLOOMING VALLEY	54-6 18-3	2,126,906	3.76	7,997.18
FARMINGTON	54-6	1,204,952	5.64	6,795.94
GEORGIA	25-3	1,796,405	3.84	6,898.20
GRANT CENTER	25-4	3,342,697	4.79	16,011.52
KILBORN	54-7 25-4	2,817,508	4.61	12,988.72
LURA	54-6 18-3 14-1,3,4	1,751,306	2.28	3,992.98
MADISON	14-3 25-3,4	2,496,354	4.41	11,008.92
MAZEPPA	54-6	2,310,438	1.15	2,657.00
MELROSE	25-4	4,177,351	4.79	20,009.52
OSCEOLA	25-4 54-6,7	1,929,107	2.33	4,494.82
STOCKHOLM	14-3 25-3,4	1,655,320	2.11	3,492.74
TROY	25-3 14-3,5	1,459,780	4.45	6,496.02
TWIN BROOKS	25-4 14-3	2,184,180	2.75	6,006.50
VERNON	25-3,4	4,468,317	2.24	10,009.04
GREGORY				
BURKE	26-2	1,244,540	2.41	2,999.34
CARLOCK	26-4	1,218,220	1.64	1,997.88
DICKENS	26-4	1,435,050	4.53	6,500.78
DIXON	26-4	2,671,080	2.25	6,009.93
EDENS	26-4	1,356,150	4.42	5,994.18
ELLSTON	26-2,5	997,940	4.01	4,001.74
FAIRFAX	26-5	1,563,480	3.84	6,003.76
JONES	26-2,4	1,599,150	4.38	7,004.28
LANDING CREEK	26-2,4	1,671,700	1.20	2,006.04
LONE STAR	26-2,4	1,465,880	2.73	4,001.85
PLEASANT VALLEY	26-5	1,750,740	3.14	5,497.32
RHOADES	26-2,4	1,862,760	4.29	7,991.24
SCHRIEVER	26-5	786,970	5.00	3,934.85
ST. CHARLES	26-2,5	1,631,150	3.68	6,002.63
STAR VALLEY	26-5	1,657,370	0.00	0.00
UNION	26-2	1,420,780	1.76	2,500.57
WHETSTONE	26-2,5	1,259,740	0.40	503.90
HAMLIN				
BRANTFORD	28-3 14-2	4,404,533	2.27	9,998.30
CASTLEWOOD	28-1	5,324,227	0.94	5,004.76
CLEVELAND	28-3	2,910,738	1.03	2,998.06
DEMPSTER	28-1,2	4,729,050	2.32	10,971.40
DIXON	28-3	2,693,845	1.48	3,986.88
ESTELLINE	28-2	5,834,658	1.37	7,993.48
FLORENCE	28-1,3	2,650,623	3.01	7,978.36
GARFIELD	28-3	2,816,712	1.42	3,999.72
HAMLIN	28-1 14-5 19-2	4,711,346	1.06	4,994.02
HAYTI	28-3	2,478,965	3.23	8,007.06
NORDEN	28-3 38-1	5,797,272	1.38	8,000.26
OPDAHL	28-3	2,901,468	2.58	7,485.80
OXFORD	28-1,3 14-4	4,339,090	2.19	9,502.60
HAND				
ALDEN	29-1,2	2,111,001	1.66	3,504.26
ALPHA	29-1	2,297,050	2.83	6,500.65
BATES	29-1	1,811,952	1.38	2,500.49
BURDETTE	29-1 2-4 56-5	2,323,400	2.58	5,994.37
CAMPBELL	29-1	1,821,049	0.55	1,001.58
CARLTON	29-1	2,162,562	2.31	4,995.52
CEDAR	29-1	1,633,366	1.84	3,005.39
COMO	29-1	1,595,096	0.00	0.00
FLORENCE	29-1,2	2,254,411	1.55	3,494.34
GILBERT	29-1 2-4	2,412,074	5.00	12,060.37
GLENDALE	29-1	1,720,246	2.91	5,005.92
GRAND	29-1 2-4	2,395,414	6.00	14,372.48
GREENLEAF	29-1	1,977,747	1.77	3,500.61
HILAND	29-1 2-4	1,920,134	2.08	3,993.88
HOLDEN	29-1	2,353,392	1.27	2,988.81
HURLBERT	29-1 2-4	1,998,885	2.00	3,997.77

TOWNSHIP VALUATION, LEVY AND TAXES - PAYABLE 1988

COUNTY TOWNSHIP	SCHOOLS DISTRICT	TAXABLE VALUE	LEVY	TAXES
LINN	29-1 56-4	1,853,480	2.16	4,003.52
LOGAN	29-1	2,284,330	1.53	3,495.02
MIDLAND	29-1	2,130,910	2.35	5,007.64
MILLER	29-1	3,648,692	1.37	4,998.71
MONDAMIN	29-1	1,776,516	0.84	1,492.27
OHIO	29-1	1,874,477	0.53	993.47
ONTARIO	29-1,2	2,097,807	2.38	4,992.78
PARK	29-1,2 56-4 24-2	2,105,380	0.71	1,494.82
PEARL	29-1 2-4	2,027,801	0.49	993.62
PLATO	56-4	1,944,862	1.00	1,944.86
PV 1, 2 & 5	29-1	1,657,893	0.90	1,492.10
REE HEIGHTS	29-1	1,916,189	2.09	4,004.83
RIVERSIDE	29-1	1,806,359	1.11	2,005.06
ROCKDALE	29-1	1,703,729	3.00	5,111.19
ROSE HILL	29-1 2-4	1,824,545	1.64	2,992.25
SPRING HILL	29-1	1,341,506	1.49	1,998.84
SPRING LAKE	29-1	1,792,111	1.40	2,508.96
ST. LAWRENCE	29-1	2,318,898	3.23	7,490.04
WHEATON	56-4,5	2,121,916	2.59	5,495.76
YORK	29-1	2,348,201	3.19	7,490.76
HANSON				
BEULAH	30-1,2 17-2	2,987,310	3.51	10,485.46
EDGERTON	30-1,2	3,220,018	4.23	13,620.67
FAIRVIEW	30-1 48-3 17-2	3,019,733	2.48	7,488.94
HANSON	30-1 17-2	3,395,382	3.24	11,001.04
JASPER	30-1	3,092,375	3.23	9,988.37
PLANO	30-1 17-2	2,893,258	1.73	5,005.34
PLEASANT	30-1,2	3,156,219	4.75	14,992.04
ROSEDALE	30-1 17-1,2	2,945,461	1.02	300.37
SPRINGLAKE	30-1 48-3	2,997,384	0.67	2,008.25
TAYLOR	30-1,2 43-6	3,277,767	3.66	11,996.63
WAYNE	30-1 17-2	2,998,751	1.67	5,007.91
WORTHEN	30-1 17-1,2	2,917,772	1.71	4,989.39
HUGHES				
BUTTE	32-1	1,781,778	0.00	0.00
LOGAN	58-2 32-2	2,750,682	0.00	0.00
RABER	32-2	2,764,029	0.00	0.00
VALLEY	58-2	1,811,140	0.00	0.00
HUTCHINSON				
CAPITOL	4-3 33-2	3,771,186	2.65	9,993.85
CLAYTON	33-1,3 43-6 30-2	5,026,230	3.99	20,054.88
CROSS PLAINS	33-3	2,851,791	2.45	6,986.94
FAIR	4-3 33-4	3,770,983	2.00	7,542.05
FOSTER	33-3	2,844,571	1.05	2,986.84
GERMAN	33-3,4	3,915,711	2.04	7,988.28
GRANDVIEW	33-1	5,649,648	2.30	12,994.20

COUNTY TOWNSHIP	SCHOOLS DISTRICT	TAXABLE VALUE	LEVY	TAXES
KASSEL	33-1,2	4,076,868	1.59	6,482.35
KAYLOR	4-3 33-4	4,590,497	4.79	21,988.20
KULM	33-3,4 21-3	3,534,218	2.83	10,001.94
LIBERTY	33-3	4,014,317	2.12	8,510.34
MILLTOWN	33-3	3,511,018	2.00	7,021.92
MOLAN	33-1,2	4,466,067	2.24	10,004.06
OAK HOLLOW	33-4	2,906,752	3.44	9,999.16
PLEASANT	33-1 43-6 30-2	3,255,937	2.30	7,488.78
SHARON	33-3,4 4-3	3,757,209	3.00	11,271.57
SILVER LAKE	33-1 43-6	3,686,096	1.90	7,003.38
STARR	33-3	3,050,934	1.97	6,010.28
SUSQUEHANNA	33-3	4,242,941	1.89	8,019.11
SWEET	33-2	5,042,435	1.98	9,983.90
VALLEY	33-1,2	5,045,956	2.38	12,009.01
WITTENBERG	33-1,2,3 4-3	6,121,605	1.31	8,019.41
WOLF CREEK	33-1	4,181,605	2.39	9,993.98
HYDE				
DEWEY	34-1	961,423	0.00	0.00
VALLEY	34-1	1,048,073	0.48	503.08
WM. HAMILTON	34-1	1,118,741	0.45	503.43
JACKSON				
GRANDVIEW	35-1	497,905	0.00	0.00
INTERIOR	35-1	839,475	0.57	478.50
JEWETT	35-1	789,370	0.00	0.00
LITTLE BUFFALO	35-1	347,995	0.51	177.48
WALL	35-1	334,580	0.84	281.05
WETA	35-1	397,885	4.64	1,846.19
JERAULD				
ALPENA	36-1,2	1,771,302	2.25	3,985.42
ANINA	36-2	1,512,834	0.66	998.48
BLAINE	36-2 55-4	2,049,010	1.95	3,995.56
CHERY	36-2	1,536,909	1.30	1,997.98
CROW	36-2	1,466,611	0.00	0.00
CROW LAKE	36-2	1,431,046	1.75	2,504.34
DALE	36-2	1,696,786	0.44	746.58
FRANKLIN	36-2,1 55-4	1,930,400	2.59	4,999.74
HARMONY	36-2	1,422,090	2.10	2,986.38
LOGAN	36-2 7-2	1,226,357	1.63	1,998.96
MARLAR	36-2	1,368,918	0.00	0.00
MEDIA	36-2	1,424,857	3.51	5,001.24
PLEASANT	36-2	1,595,917	1.57	2,505.58
VIOLA	36-2	1,786,776	1.40	2,501.48
WESSINGTON SPRINGS	36-2	1,973,675	0.76	1,500.00
JONES				
BUFFALO	37-3	1,485,480	2.00	2,970.00
DRAPER	37-3	1,878,175	0.27	506.00

TOWNSHIP VALUATION, LEVY AND TAXES - PAYABLE 1988

COUNTY TOWNSHIP	SCHOOLS DISTRICT	TAXABLE VALUE	LEVY	TAXES
DUNKEL	37-3	1,404,575	2.14	3,005.00
GRANDVIEW	37-3	837,160	1.20	1,004.00
HIGHLAND	37-3	1,421,195	2.11	3,012.00
KOLLS	37-3	1,340,425	5.00	6,700.00
MORGAN	37-3	1,322,775	0.38	501.00
MULLEN	37-3	906,835	2.21	2,003.00
MUSSMAN	37-3	1,120,230	0.45	503.00
OKATON	37-3	1,533,725	0.98	1,502.00
RICHLAND	37-3	341,975	0.00	0.00
SCHOVIL	37-3	1,526,790	1.00	1,526.00
SOUTH CREEK	37-3 27-2	1,089,215	1.84	2,002.00
UNION	37-3	1,304,530	5.00	6,522.00
VIRGIL	37-3	1,672,195	1.00	1,672.00
WESTOVER	37-3	831,430	0.00	0.00
WILLIAMS CREEK	37-3	2,795,585	0.72	2,012.00
ZICKRICK	37-3	933,545	1.08	1,007.00
KINGSBURY				
BADGER	38-1,3 28-3	4,302,218	3.72	16,004.25
BAKER	38-2,3	5,292,242	4.91	25,984.90
DE SMET	38-2,3	4,788,880	4.18	20,017.52
DENVER	38-1,3	5,300,354	4.72	25,017.67
ESMOND	38-2 2-3 48-2	3,908,931	1.28	5,003.43
HARTLAND	38-2,3 28-3	4,702,350	3.40	15,987.99
IROQUOIS	2-3	2,213,604	4.52	10,005.49
LE SUEUR	38-2 2-3	3,632,050	5.95	21,610.70
MANCHESTER	38-2 2-3	2,895,987	3.45	9,991.15
MATHEWS	38-2,4 48-2	4,758,934	2.52	11,992.51
SPIRIT LAKE	38-2,3 12-3	3,736,547	5.00	18,682.74
SPRING LAKE	38-1,3,4	6,832,193	6.29	42,974.49
WHITEWOOD	38-2,3,4 48-3	3,793,788	5.00	18,968.94
LAKE				
BADUS	39-3,4	3,552,626	3.10	11,013.14
CHESTER	39-1,2	5,500,978	7.00	38,506.86
CLARNO	39-2 43-3	3,195,692	6.00	19,174.16
CONCORD	39-2,3	2,737,209	5.00	13,686.07
FARMINGTON	39-2,3	3,574,880	4.20	15,014.51
FRANKLIN	39-1	4,046,422	3.96	16,023.84
HERMAN	39-2	5,953,331	3.53	21,015.27
LAKEVIEW	39-1,2	5,949,410	3.36	19,990.01
LE ROY	39-2,4	3,679,005	2.72	10,006.90
NUNDA	39-2,3,4	3,278,262	5.00	16,391.33
ORLAND	39-2	3,518,769	2.50	8,796.92
RUTLAND	39-1,2,4 50-1	3,951,999	3.80	15,017.59
SUMMIT	39-4 5-5	3,265,592	4.52	14,760.47
WAYNE	38-4 39-3	3,050,858	4.10	12,508.53
WENTWORTH	39-1,2,4 50-1	4,813,168	3.49	16,797.97
WINDRED	39-2	2,785,765	5.00	13,928.83
LINCOLN				
BROOKLYN	61-2 60-1	5,663,404	2.48	14,045.08
CANTON	41-4	8,017,938	3.74	29,987.06
DAYTON	41-1,2	8,275,647	3.63	30,040.80
DELAPRE	41-2,4 49-5	14,216,296	4.92	69,943.72
DELAWARE	41-1,4 60-1 61-2	5,523,419	1.50	8,285.34
EDEN	41-1 61-1	4,773,649	3.77	17,996.52
FAIRVIEW	41-1 61-1	2,132,490	0.94	2,004.42
GRANT	41-1,4	5,930,564	2.86	16,961.38
HIGHLAND	41-1	5,778,783	3.03	17,509.94
LAVALLEY	41-1,2,4	6,915,949	5.00	34,580.58
LINCOLN	41-1,4 61-2	5,998,491	2.17	13,016.64
LYNN	41-1,2,4	6,344,059	2.84	18,017.20
NORWAY	41-1 61-1,2	5,629,743	3.92	22,068.42
PERRY	41-2,4	7,041,254	2.77	29,504.40
PLEASANT	41-1 61-2	5,930,887	3.37	19,987.06
SPRINGDALE	41-1,2 49-5	13,046,087	3.76	49,053.36
LYMAN				
APPLEGATE	42-1	568,873	0.00	0.00
BAILEY	7-1	1,097,833	5.00	5,489.17
BLACK DOG	7-1	667,642	3.00	2,002.93
BUTTE	7-1	1,005,153	0.80	804.12
DORMAN	42-1	1,055,681	2.84	2,998.13
EARLING	42-1	1,234,211	3.24	3,998.84
FAIRLAND	7-1	960,326	0.26	249.69
HILMOE	42-1	1,292,536	3.10	4,006.86
HOPE	42-1	840,711	3.57	3,001.34
IONA	26-4 7-1	2,333,296	5.00	11,666.48
KENNEBEC	42-1	1,235,764	2.43	3,002.91
LIBERTY	42-1	1,350,114	1.48	1,998.17
MOORE	42-1	1,180,778	0.85	1,003.66
MORNINGSIDE	59-2	911,613	2.19	1,996.43
OACOMA	7-1	1,156,294	0.00	0.00
PLEASANT	42-1	845,761	0.00	0.00
PRATT	42-1	739,705	5.00	3,698.53
PRESHO	42-1	1,420,966	4.57	6,593.82
RELIANCE	42-1 7-1	1,115,935	3.58	3,995.05
REX	42-1 7-1	1,133,129	1.10	1,246.44
ROSE	42-1	1,397,170	1.43	1,997.95
ROWE	42-1	366,380	0.00	0.00
SIOUX	42-1	1,638,060	3.00	4,914.18
STONY BUTTE	42-1	406,175	0.12	48.74
SYLVIA	42-1	748,661	2.67	1,998.93
TRACY	42-1	668,696	1.50	1,003.04
VIVIAN	42-1	1,261,961	2.38	3,003.47

TOWNSHIP VALUATION, LEVY AND TAXES - PAYABLE 1988

COUNTY TOWNSHIP	SCHOOLS DISTRICT	TAXABLE VALUE	LEVY	TAXES
WHITE RIVER	42-1	1,670,811	1.20	2,004.97
MARSHALL				
BUFFALO	18-2,4 54-5	903,150	3.12	2,818.06
DAYTON	45-1	1,866,010	2.68	5,000.97
DUMARCE	45-3	1,072,003	4.00	4,287.83
EDEN	18-2	1,742,058	4.31	7,508.37
FORT	18-2 45-1,2	1,487,575	5.00	7,437.75
HAMILTON	45-1	1,409,855	1.42	2,001.92
HICKMAN	45-2	2,666,463	4.51	12,025.93
LABELLE	45-3	1,654,193	2.42	4,003.17
LAKE	18-2 45-1 54-5	2,065,598	3.32	6,857.64
LOWELL	45-1,2	2,706,588	2.22	6,008.75
MCKINLEY	45-3	871,501	4.01	3,494.70
MILLER	45-1	3,630,249	2.48	9,003.05
NEWARK	45-1	2,517,275	1.79	4,505.76
NEWPORT	6-3 45-2	2,729,711	2.56	6,988.08
NORDLAND	45-1,3	1,090,819	3.67	4,003.32
PLEASANT VALLEY	45-1	2,774,505	3.78	10,487.71
RED IRON LAKE	18-2 54-5	1,053,844	4.00	4,215.34
SISSETON	45-1,2	2,180,146	5.28	11,511.32
STENA	45-1	2,732,857	2.20	6,012.24
VEBLEN	45-3	2,997,342	2.00	5,994.61
VICTOR	45-1,3	2,335,799	3.42	7,988.48
WAVERLY	45-1,2	2,146,422	1.00	2,146.48
WESTON	45-1,2	3,387,935	6.00	20,327.32
WHITE	45-1	2,887,215	4.80	13,858.55
WISMER	45-1	866,568	0.00	0.00
MC COOK				
BENTON	43-3,4	3,026,327	4.46	13,497.42
BRIDGEWATER	43-6 30-2	3,717,903	1.87	6,952.48
BROOKFIELD	43-2,3	3,508,344	3.71	13,015.96
CANISTOTA	43-1,2,3	4,260,928	2.88	12,271.47
EMERY	43-1,3,6	3,820,424	3.09	11,805.11
GRANT	43-1,6 60-3	4,976,338	4.62	22,990.68
GREENLAND	43-1,2 49-7	3,954,554	5.00	19,772.77
JEFFERSON	43-6 30-2	3,389,190	3.25	11,014.87
MONTROSE	43-2	4,151,901	4.57	18,974.19
PEARL	43-3,4 48-3	2,696,470	3.89	10,489.27
RAMSEY	43-2 39-1,2	3,833,562	4.69	17,979.41
RICHLAND	43-2,3	4,140,261	1.69	6,997.04
SALEM	43-3	3,712,164	2.42	8,983.44
SPRING VALLEY	43-1 49-7 60-3,4	4,894,942	3.06	14,978.52
SUN PRAIRIE	43-3 48-3	3,162,929	4.58	14,486.21
UNION	43-1,6 33-1	4,332,392	6.00	25,994.35
MC PHERSON				
CARL	44-2	1,559,065	3.00	4,677.20
HOFFMAN	44-2	1,526,865	0.65	992.46
WACHTER	44-3	1,793,300	2.79	5,003.30
WACKER	44-2	1,352,855	4.44	6,006.68
WEBER	44-2	2,021,960	0.74	1,496.26
MEADE				
EAGLE	46-1	377,635	1.32	498.48
HOWARD	46-2	462,616	2.59	1,198.18
LAKESIDE	46-1	1,326,379	4.00	5,305.52
SMITHVILLE	46-1 51-5	627,443	0.35	219.61
UNION	46-1,2	574,032	4.36	2,502.78
UPPER RED OWL	46-1	506,244	2.00	1,012.49
MELLETTE				
BAD NATION	47-2	1,107,386	0.90	996.65
BLACKPIPE	47-1	584,832	5.00	2,924.16
BUTTE	47-2	803,568	0.00	0.00
CODY	47-1,2	1,294,114	3.09	3,998.81
CORNCREEK	47-1	474,270	2.11	1,000.71
FAIRVIEW	47-2	680,766	2.94	2,001.45
MOSHER	47-2	867,720	4.61	4,000.19
NEW SURPRISE VAL.	47-1	543,816	0.00	0.00
NORRIS	47-1	357,624	1.12	400.54
PROSPECT	47-1	933,946	0.00	0.00
REDFISH	47-1	716,572	2.37	1,698.28
RINGHUNDER	47-1	482,446	0.00	0.00
RIVERSIDE	47-2	859,418	0.35	300.80
ROCKYFORD	47-1	644,368	0.00	0.00
ROSEBUD	47-2	1,302,994	1.92	2,501.75
RUNNINGBIRD	47-1	470,588	2.13	1,002.35
SURPRISE VALLEY	47-1	451,116	2.22	1,001.48
MINER				
ADAMS	48-3	2,964,632	4.05	12,006.77
BEAVER	48-3 55-1 30-1	2,165,678	2.77	5,998.90
BELLEVIEW	48-3 59-3 38-4	3,040,141	3.29	10,002.08
CANOVA	48-3	2,843,669	3.52	10,009.73
CARTHAGE	48-2,3	2,116,844	3.78	8,001.68
CLEARWATER	48-3	3,477,108	4.03	14,012.74
CLINTON	48-3 55-1	2,314,627	3.02	6,990.17
GRAFTON	48-3,2	2,853,365	1.75	4,993.41
GREEN VALLEY	48-3,2	2,370,743	4.64	11,000.26
HENDEN	48-3	3,069,466	3.91	12,001.62
HOWARD	48-3	2,980,031	3.69	10,996.31
MINER	48-2,3 55-1	2,189,909	4.57	10,007.88
REDSTONE	48-2	2,080,316	3.85	8,009.21
ROCK CREEK	48-3 30-1	2,412,006	3.01	7,260.14
ROSWELL	48-3	2,107,715	2.65	5,585.44
VERMILLION	48-3 43-3	3,187,277	6.27	19,984.23

TOWNSHIP VALUATION, LEVY AND TAXES - PAYABLE 1988

COUNTY TOWNSHIP	SCHOOLS DISTRICT	TAXABLE VALUE	LEVY	TAXES
MINNEHAHA				
BENTON	49-5,6,7	7,714,227	3.00	23,142.69
BRANDON	49-2,4	17,867,370	1.55	27,694.42
BUFFALO	49-6 39-1 43-2	4,840,870	0.72	3,485.43
BURK	49-1,3,6 39-1	6,604,059	2.18	14,396.84
CLEAR LAKE	49-6,7 43-2	4,556,710	0.44	2,004.95
DELL RAPIDS	49-1,3	6,999,621	0.00	0.00
EDISON	49-1,2,3,4	6,897,163	1.45	10,000.88
GRAND MEADOW	49-6,7	5,859,397	0.00	0.00
HARTFORD	49-6,7	6,758,913	0.89	6,015.43
HIGHLAND	49-3,4 50-4	5,017,438	1.20	6,020.92
HUMBOLDT	49-7	5,195,251	0.39	2,026.15
LOGAN	49-3,4	7,444,361	0.19	1,414.43
LYONS	49-1,6	6,426,395	2.00	12,852.79
MAPLETON	49-1,2,5	15,625,333	2.56	40,000.85
PALISADE	49-4	4,597,108	2.00	9,194.23
RED ROCK	49-2,4	5,132,307	1.46	7,493.17
SIOUX FALLS	49-2	2,927,590	1.11	3,249.63
SPLIT ROCK	49-2 41-1,2	19,577,786	1.11	21,731.34
SVERDRUP	49-1,2,3,4	8,053,662	2.49	20,053.60
TAOPI	49-3,6 39-1	7,170,326	1.39	9,966.76
VALLEY SPRINGS	49-2	5,040,970	2.58	13,005.71
WALL LAKE	49-7 60-4	9,429,752	1.06	9,995.54
WAYNE	49-5,6,7 41-4	12,434,495	1.41	17,532.62
WELLINGTON	49-7 60-4	5,233,805	0.48	2,512.23
MOODY				
ALLIANCE	50-3,4	3,115,020	3.21	9,999.00
BLINSMON	49-3 50-3,4	5,436,872	5.89	32,023.00
CLARE	50-1,2,3	5,026,620	4.77	23,977.00
COLMAN	50-1	3,932,423	5.50	21,628.00
EGAN	49-3 50-1,2	3,994,130	4.01	16,016.00
ENTERPRISE	49-3 50-1,2,3	4,867,814	4.00	19,471.00
FLANDREAU	50-2,3	3,515,546	6.00	21,093.00
FREMONT	5-1,5 39-4 50-1,3	3,788,767	4.22	15,989.00
GROVENA	50-2,3	5,323,102	5.51	29,330.00
JEFFERSON	39-4 50-1,3	3,447,765	4.93	16,997.00
LONE ROCK	50-2,3	3,156,054	4.12	13,003.00
LYNN	39-1 49-3 50-1	4,696,555	6.00	28,179.00
RIVERVIEW	5-1 50-2,3	3,489,771	2.87	10,016.00
SPRING CREEK	5-3 50-2,3	3,521,282	4.83	17,008.00
UNION	50-3	2,537,723	4.73	12,003.00
WARD	5-3 50-3	2,231,343	6.00	13,388.00
PENNINGTON				
ASH	51-5	1,043,783	0.48	501.02
CASTLE BUTTE	51-5	396,989	1.26	500.21
CEDAR BUTTE	51-5	1,211,108	0.00	0.00
CHEYENNE	51-5	946,718	0.00	0.00
CONATA	51-5	493,877	0.00	0.00
CROOKED CREEK	51-3,5	1,168,878	0.09	105.19
FAIRVIEW	51-5	447,998	2.24	1,003.51
FLATT BUTTE	51-5	321,499	0.00	0.00
HURON	51-5	1,596,405	0.32	510.85
IMLAY	51-5	370,429	0.00	0.00
LAKE FLAT	51-5	1,226,292	0.00	0.00
LAKE HILL	51-5	1,049,101	0.00	0.00
OWANKA	51-3,5	874,041	0.00	0.00
PENO	51-5	1,114,335	1.35	1,504.35
QUINN	51-5	552,492	0.91	502.76
RAINY CREEK	51-5	921,921	0.00	0.00
SCENIC	51-3,5	2,203,284	0.00	0.00
SHYNE	51-5	570,222	0.88	501.80
SUNNYSIDE	51-5	701,267	0.00	0.00
WASTA	51-5	918,445	0.11	101.03
PERKINS				
ADA	52-1	925,770	4.32	3,999.33
ANDERSON	52-1	567,230	2.64	1,497.49
ANTELOPE	52-1	1,019,385	0.98	999.00
BARRETT	52-1,2,3	847,470	1.18	1,000.01
BECK	52-1	616,200	0.81	499.12
BISON	52-1	1,257,860	4.98	6,264.14
BRUSHY	52-1	743,990	0.00	0.00
BURDICK	52-1,2	1,014,495	1.08	1,095.65
CASH	52-1	963,265	1.50	1,444.90
CASTLE BUTTE	52-2	977,825	0.00	0.00
CHANCE	52-1,2	2,103,005	0.00	0.00
CHAUDOIN	52-1	613,930	0.81	497.28
CLARK	52-2	1,237,135	2.00	2,474.27
DEWITT	52-2	1,271,130	1.18	1,499.93
DUELL	52-1	935,710	0.00	0.00
ENGLEWOOD	46-2	1,067,400	0.00	0.00
FLAT CREEK	52-2	1,091,115	0.27	294.60
FOSTER	52-2	1,497,470	0.00	0.00
FREDLUND	52-3	924,575	2.00	1,849.15
GLENDO	52-3	958,595	0.52	498.47
GRAND RIVER	52-3	1,237,035	0.40	494.81
HALL	52-1	885,715	0.00	0.00
HIGHLAND	52-1	745,165	0.00	0.00
HORSE CREEK	52-3	1,874,375	1.87	3,505.08
LIBERTY	52-2	542,585	0.92	499.18
LINCOLN	52-2	3,589,433	5.00	17,947.17
LODGEPOLE	52-3	1,189,375	1.26	1,498.61
LONE TREE	52-1	1,226,565	0.41	502.89

TOWNSHIP VALUATION, LEVY AND TAXES - PAYABLE 1988

COUNTY TOWNSHIP	SCHOOLS DISTRICT	TAXABLE VALUE	LEVY	TAXES
MALTBY	52-1	1,137,105	0.00	0.00
MARSHFIELD	52-1	984,980	0.00	0.00
MARTIN	46-2	541,840	0.00	0.00
MEADOW	52-1,2	1,390,685	3.00	4,172.05
MOREAU	46-2	1,145,585	2.00	2,291.17
PLATEAU	52-1	1,186,195	0.67	794.75
PLEASANT VALLEY	52-3	544,420	2.76	1,502.60
RAINBOW	52-1	1,329,270	3.76	4,998.06
ROCKFORD	52-1	794,065	1.26	1,000.52
SCOTCH CAP	52-1	1,349,915	2.22	2,996.81
SEIM	52-2	773,270	1.29	997.52
SIDNEY	52-3	872,965	0.57	497.59
STROOL	52-1	1,411,505	2.13	3,006.50
TRAIL	52-2	674,038	0.74	498.79
VAIL	52-1	931,025	0.00	0.00
VICKERS	52-1	1,131,705	1.33	1,505.17
VIKING	52-3	965,180	0.52	501.89
VROOMAN	52-1	542,620	0.00	0.00
WELLS	52-1	1,022,035	0.00	0.00
WHITE BUTTE	52-2	568,241	3.52	2,000.21
WHITE HILL	52-1	932,415	0.64	596.74
WILSON	52-3	1,243,340	2.41	2,996.45
WYANDOTTE	52-1	1,324,465	0.19	251.65
ROBERTS				
AGENCY	54-5,7	986,957	3.04	3,000.42
ALTO	18-3 54-5,6,7	861,372	2.32	1,998.40
BECKER	54-1,7	1,739,795	6.00	10,438.72
BOSSKO	45-3 54-3,5	1,314,969	1.52	1,998.77
BRYANT	54-1,4,5	1,316,508	6.23	8,202.81
DRYWOOD LAKE	54-5	935,019	2.14	2,000.95
EASTER	54-1,5	1,562,377	2.24	3,499.78
ENTERPRISE	54-3,5	1,774,622	2.82	5,891.77
GARFIELD	54-7	2,340,996	3.42	8,006.21
GENESEO	25-4,54-7	2,567,923	4.32	11,093.36
GOODWILL	54-5	1,412,473	4.25	6,003.05
GRANT	54-1,5	2,111,356	6.00	12,688.61
HARMON	54-1,3,4	4,073,234	5.00	20,367.07
HART	54-1,3,4,5	1,880,555	1.60	3,008.87
LAKE	54-7	2,507,205	3.19	7,997.95
LAWRENCE	54-1,5,7	800,797	5.00	4,004.41
LEE	54-7	1,480,631	4.73	7,003.29
LIEN	54-3,4	2,683,339	5.47	14,677.78
LOCKWOOD	25-1,4	2,103,832	3.83	8,057.63
LONG HOLLOW	54-5	1,328,310	3.01	3,998.21
MINNESOTA	54-3	2,411,082	5.72	13,791.45
NORWAY	45-3 54-3	2,448,991	6.00	14,693.99

COUNTY TOWNSHIP	SCHOOLS DISTRICT	TAXABLE VALUE	LEVY	TAXES
ONE ROAD	18-3 54-5	901,088	2.22	2,000.39
ORTLEY	18-3 54-6	1,204,550	2.49	2,999.33
SISSETON	54-5	2,206,153	3.40	7,500.98
SPRING GROVE	54-5,6,7	834,565	4.19	3,496.82
SPRINGDALE	54-7	2,149,412	3.26	7,007.09
SUMMIT	54-6	1,136,120	1.76	1,999.51
VICTOR	54-3,4	3,444,846	6.25	21,530.54
WHITE ROCK	54-4	3,322,088	4.82	16,012.48
SANBORN				
AFTON	48-2 55-1	1,650,015	3.03	4,999.55
BENEDICT	55-1	1,551,565	5.18	8,037.11
BUTLER	55-1,3	1,904,750	5.26	10,018.99
DIANA	55-1	1,653,016	4.84	8,000.60
ELLIOTT	55-3,4 17-3	1,884,172	5.30	9,986.11
FLOYD	55-1,4	1,601,150	4.68	7,493.38
JACKSON	36-1 55-1,4 2-2	1,617,960	2.47	3,996.36
LETCHER	55-3	1,928,091	7.00	13,496.64
LOGAN	55-1,3,4	1,752,946	1.71	2,997.54
ONEIDA	55-1,4	1,681,725	0.24	403.61
RAVENNA	55-1,3	1,877,355	4.79	8,992.53
SILVER CREEK	55-1,3,4	1,607,102	4.67	7,505.16
TWIN LAKE	55-3,4 36-2	1,601,868	3.75	6,007.01
UNION/FG1	55-1,3	277,605	5.43	1,507.39
UNION/FG2	55-1,3	1,529,387	4.93	7,539.88
WARREN	36-1 55-4	1,614,868	3.10	5,006.09
WOONSOCKET	55-4 36-2	1,823,505	3.56	6,491.68
SPINK				
ANTELOPE	2-1 56-2	2,545,407	3.14	7,992.58
ATHOL	56-3,4	3,254,494	1.54	5,011.92
BELLE PLAINE	56-2	2,935,346	2.56	7,514.49
BELMONT	2-1 56-5	2,496,469	4.81	12,008.02
BENTON	56-1,3	2,402,425	4.16	9,994.09
BEOTIA	56-1,3	4,434,872	1.88	8,337.56
BUFFALO	56-5	2,182,665	2.75	6,002.33
CAPITOLA	12-2 56-2	2,613,852	3.24	8,468.88
CLIFTON	56-2,3,4	3,306,567	1.51	4,992.92
CONDE	56-1	5,199,672	1.15	5,979.62
CORNWALL	2-1 56-5	1,871,763	3.74	7,000.39
CRANDON	56-4,5	2,615,676	1.91	4,995.94
EXLINE	56-4	2,061,453	3.40	7,008.94
FRANKFORT	56-2,4	2,630,639	3.04	7,997.20
GARFIELD	56-5	2,307,596	1.73	3,992.14
GREAT BEND	56-3,4	2,528,156	1.19	3,008.51
GROVELAND	56-3,4	2,170,909	0.69	1,497.93
HARMONY	56-2,4	2,620,173	3.05	7,991.53
HARRISON	56-2,4	2,556,081	3.13	8,000.53

TOWNSHIP VALUATION, LEVY AND TAXES - PAYABLE 1988

COUNTY TOWNSHIP	SCHOOLS DISTRICT	TAXABLE VALUE	LEVY	TAXES
JEFFERSON	56-3,4	3,458,217	1.74	6,017.30
LA PRAIRE	56-3	3,552,195	1.69	6,003.21
LAKE	56-4,5	2,418,477	2.07	5,006.25
LINCOLN	2-1 56-2,4,5	3,007,707	2.66	8,000.50
LODI	56-4	2,799,512	1.79	5,011.13
MELLETTE	6-5 56-3	5,707,645	3.51	20,033.83
NORTHVILLE	56-3	6,546,842	1.83	11,980.72
OLEAN	56-1	2,609,901	1.92	5,011.01
PRAIRE CENTER	56-2	2,382,736	3.78	9,006.74
REDFIELD	56-4,5	4,706,384	1.06	4,988.77
RICHFIELD	56-2	2,263,422	5.42	12,267.75
SPRING	56-2 12-2	2,108,274	2.85	6,008.58
SUMNER	56-2	2,211,843	1.13	2,499.38
TETONKA	56-3	4,318,629	2.32	10,019.22
THREE RIVERS	56-3,4	2,253,109	1.33	2,996.63
TULARE	56-4,5	1,904,291	2.36	4,494.13
TURTON	56-2	2,223,985	3.15	7,005.55
UNION	56-2 12-3	2,386,665	3.35	7,995.33
TRIPP				
BANNER	59-2	1,391,599	4.31	5,997.80
BEAVER CREEK	59-2	695,076	2.88	2,001.80
BLACK	59-2	2,105,176	3.33	7,010.40
BRUNSON	59-2	1,402,121	4.64	6,505.78
BULL CREEK	59-2	1,030,002	3.40	3,502.00
CARTER	47-2 59-2	1,103,719	0.91	1,004.40
COLOME	59-1	1,705,330	4.69	7,998.14
CONDON	59-2	1,548,053	0.97	1,501.62
CURLEW	47-2 59-2	1,590,950	0.63	1,002.22
DOG EAR	59-2	1,221,226	1.64	2,002.92
ELLISTON	26-4 59-1	1,579,572	3.48	5,496.90
GREENWOOD	59-2	1,129,748	0.00	0.00
HOLSCLAW	59-2	873,021	5.00	4,365.50
HUGGINS	59-2	1,044,383	3.83	3,999.94
IDEAL	59-2	1,716,138	0.87	1,493.08
IRWIN	26-4 59-1	1,617,312	4.33	7,003.00
JORDAN	47-2 59-2	1,590,800	0.00	0.00
KEYAHAPA	59-1	1,133,320	4.41	4,997.84
KING	59-2	1,432,259	2.10	3,007.82
LAKE	59-1,2	1,311,873	3.43	4,499.72
LAMRO	59-2	2,770,003	0.00	0.00
LINCOLN	59-1	1,254,026	3.19	4,000.44
LONE STAR	59-2	1,077,468	0.00	0.00
LONE TREE	59-2	1,784,611	1.68	2,998.22
MCNEELY	59-1,2	1,252,792	2.79	3,495.26
MILLBORO	59-2	1,006,509	4.97	5,002.34
PAHAPESTO	47-2 59-2	1,199,857	0.42	504.00
PLAINVIEW	59-2	1,690,815	2.66	4,497.44
PLEASANT VALLEY	59-2	1,401,051	0.00	0.00
PLEASANT VIEW	59-1	1,579,940	4.75	7,504.68
PROGRESSIVE	47-2 59-2	1,148,787	0.00	0.00
RAMES	59-1,2	1,122,494	1.34	1,504.04
ROSEDALE	59-2	1,278,122	0.00	0.00
ROSELAND	59-2	1,430,285	1.75	2,503.16
STAR PRAIRIE	59-2	1,214,030	1.65	2,003.12
STAR VALLEY	59-2	1,085,251	0.00	0.00
STEWART	59-1	1,421,717	2.11	2,999.64
SULLY	59-2	1,409,470	2.48	3,495.34
TAYLOR	59-2	837,103	0.48	401.92
VALLEY	26-4 59-1	1,091,715	1.83	1,997.96
WEAVER	59-2	1,447,067	1.38	1,997.08
WILLOW CREEK	59-1,2	1,303,033	1.92	2,501.80
WILSON	59-1,2	1,625,699	0.31	504.00
WITTEN	47-2 59-2	1,341,720	0.75	1,006.32
WORTMAN	59-2	1,222,736	2.45	2,995.78
WRIGHT	59-2	873,893	1.72	1,503.26
TURNER				
BROTHERSFIELD	60-3,4	3,633,565	4.13	15,006.71
CENTERVILLE	60-1,5	4,567,126	6.01	27,448.41
CHILDSTOWN	60-2,3 33-1	4,791,061	3.40	16,289.82
DANEVILLE	60-1,5 63-2	4,640,240	2.26	10,486.95
DOLTON	60-3	3,727,285	3.75	13,977.48
GERMANTOWN	60-4 41-4	5,094,458	4.91	25,013.75
HOME	60-4 41-4	3,701,850	5.00	18,509.73
HURLEY	60-2,4	4,320,293	2.89	12,485.71
MARION	60-3,4 33-1	4,438,911	2.70	11,985.10
MIDDLETON	60-2 41-4	4,654,352	4.38	20,386.04
MONROE	60-3,4	3,533,022	5.00	17,665.62
NORWAY	60-2,3,4 33-1	4,574,465	3.28	15,004.21
PARKER	60-2,4	4,588,474	3.27	15,004.31
ROSEFIELD	60-3 33-1	4,939,472	4.05	20,004.88
SALEM	60-2,5 33-1,2	4,376,853	2.28	9,979.30
SPRING VALLEY	60-2,5 33-1	4,511,810	5.00	22,559.70
SWAN LAKE	60-2,5	4,941,330	3.24	16,010.08
TURNER	60-1,2 41-4	4,719,614	3.60	16,990.69
UNION				
ALCESTER	61-1,2	7,607,138	3.29	25,027.26
BIG SIOUX	61-6	4,252,169	3.06	13,011.53
BIG SPRINGS	61-1,2,4,5	7,154,667	3.77	26,973.03
BRULE	61-3 13-1	7,322,327	6.00	43,933.81
CIVIL BEND	61-3,6	6,107,798	4.09	24,980.93
ELK POINT	61-3,6	10,506,953	3.05	32,046.10
EMMET	61-1,2	6,540,006	3.82	24,983.02

TOWNSHIP VALUATION, LEVY AND TAXES - PAYABLE 1988

COUNTY TOWNSHIP	SCHOOLS DISTRICT	TAXABLE VALUE	LEVY	TAXES
JEFFERSON	61-6	8,773,804	6.00	52,642.67
PRAIRIE	61-1,2	6,675,427	3.75	25,032.79
SIOUX VALLEY	61-1,4	7,411,768	4.57	33,871.73
SPINK	61-1,2,3,4 13-1	6,746,844	6.00	40,480.99
VIRGINIA	61-1,4,5	7,227,021	3.00	21,681.16
YANKTON				
GAYVILLE	63-1,3	6,770,445	1.03	6,973.66
JAMESVILLE	4-3 33-2 63-2,3	4,001,213	1.00	4,001.60
MARINDAHL	63-1,2	4,094,491	2.93	11,996.86
MAYFIELD	33-2 60-5 63-2	4,233,177	3.31	14,011.94
MISSION HILL	63-1,2,3	6,000,272	2.00	12,000.30
TURKEY VALLEY	60-5 63-2	4,585,205	3.93	18,020.02
UTICA	63-3	6,462,204	0.54	3,489.52
VOLIN	63-1,2,3	5,089,665	0.39	1,984.72
WALSHTOWN	63-2,3	4,319,737	1.39	6,004.30

27 LARGEST CITIES - - - STATE OF SOUTH DAKOTA
URBAN PROPERTY
1987 TAXES LEVIED, PAYABLE 1988

County	City	Saleable Value of Home	Urban Ratio 1/	Urban Full and True for 1987	Rate for Taxable Value	Taxable Value of Home	City Levy	County Levy	School Levy	Total Levy	Total Tax	Effective Tax Rate	Number of Sales
Brown	Aberdeen 3/	40,000	72.30	28,920	45	13,014	22.50	11.85	40.03	74.38	1,060.59	2.65	807
Butte	Belle Fourche	40,000	78.10	31,240	47	14,683	21.15	12.65	48.74	82.54	1,211.92	3.03	116
Minnehaha	Brandon	40,000	58.80	23,520	57	13,406	8.94	6.92	47.45	63.31	848.76	2.12	91
Brookings	Brookings	40,000	60.90	24,360	60	14,616	8.42	8.02	46.63	63.07	921.83	2.30	375
Lincoln	Canton	40,000	85.50	34,200	50	17,100	19.58	8.16	43.25	70.99	1,213.93	3.03	45
Brule	Chamberlain	40,000	75.60	30,240	45	13,608	20.85	14.34	37.36	72.55	987.26	2.47	68
Minnehaha	Dell Rapids	40,000	63.90	25,560	57	14,569	22.17	5.99	39.12	67.28	980.22	2.45	61
Moody	Flandreau	40,000	67.50	27,000	50	13,500	26.70	10.65	41.55	78.90	1,065.15	2.66	57
Fall River	Hot Springs	40,000	60.10	24,040	60	14,424	23.42	18.83	47.54	85.79	1,237.43	3.09	123
Beadle	Huron	40,000	78.60	31,440	55	17,292	16.03	8.47	39.50	64.00	1,106.69	2.77	231
Lawrence	Lead	40,000	92.00	36,800	45	16,560	22.50	14.43	36.34	73.27	1,213.35	3.03	39
Lake	Madison 3/	40,000	71.70	28,680	45	12,906	19.67	12.65	43.81	76.13	1,108.18	2.77	138
Grant	Milbank	40,000	79.40	31,760	40	12,704	23.30	9.23	36.57	69.10	877.85	2.19	115
Davison	Mitchell	40,000	92.80	37,120	60	22,272	14.89	9.95	34.09	58.93	1,312.49	3.28	322
Walworth	Mobridge	40,000	80.00	32,000	60	19,200	19.43	9.15	37.78	66.36	1,274.11	3.19	96
Hughes	Pierre	40,000	83.50	33,400	55	18,370	7.56	7.71	41.71	56.98	1,046.72	2.62	447
Pennington	Rapid City	40,000	74.00	29,600	60	17,760	8.17	13.40	41.63	63.20	1,122.43	2.81	1,589
Spink	Redfield	40,000	106.60	42,640	60	25,584	21.37	11.26	37.64	70.27	1,797.79	4.49	59
Minnehaha	Sioux Falls	40,000	60.50	24,200	57	13,794	14.19	5.66	46.00	65.85	908.33	2.27	2,522
Roberts	Sisseton	40,000	72.80	29,120	37	10,774	26.93	17.44	47.00	91.37	984.46	2.46	35
Lawrence	Spearfish 3/	40,000	71.60	28,640	45	12,888	12.58	11.70	49.12	73.40	1,058.52	2.65	140
Meade	Sturgis	40,000	66.70	26,680	50	13,340	23.35	16.70	40.88	80.93	1,079.61	2.70	117
Clay	Vermillion	40,000	91.80	36,720	50	18,360	7.57	9.34	46.02	62.93	1,155.39	2.89	171
Codington	Watertown	40,000	73.50	29,400	60	17,640	7.38	7.36	31.59	46.33	817.26	2.04	614
Day	Webster	40,000	89.20	35,680	48	17,126	22.20	12.37	37.31	71.88	1,231.05	3.08	83
Tripp	Winner	40,000	71.40	28,560	47	13,423	25.06	17.56	36.97	79.59	1,068.35	2.67	65
Yankton	Yankton	40,000	91.80	36,720	50	18,360	8.42	8.48	30.32	47.22	866.96	2.17	338

1/ 1987 Assessment and Sales Information Report - City Statistical Report - Sales for years 1986 & 1987

2/ County levy may include other levies such as Conservancy Subdistrict, Sanitary Districts, etc.

3/ Taxable Percent changed for school purposes only - Aberdeen 53%, Madison 55% and Spearfish 53%.

27 LARGEST CITIES - - - STATE OF SOUTH DAKOTA
COMMERCIAL PROPERTY
1987 TAXES LEVIED, PAYABLE IN 1988

City	Population	Saleable Value of Commercial Property	DC + DC Commercial Property Ratio 1/	Commercial Full & True For 1987	Rate For Taxable Value	Taxable Value of Commercial Property	City Levy	County 2/ Levy	School Levy	Total Levy	Total Tax	Effective Tax Rate	Number of Sales
Aberdeen 3/	25,007	40,000	85.30	34,120	45	15,354	22.50	11.85	40.03	74.38	1,278.61	3.20	25
Belle Fourche	4,692	40,000	94.40	37,760	47	17,747	21.15	12.65	48.74	82.54	1,464.85	3.66	13
Brandon	2,590	40,000	54.90	21,960	57	12,517	8.94	6.92	47.45	63.31	792.46	1.98	1
Brookings	14,951	40,000	80.40	32,160	60	19,296	8.42	8.02	46.63	63.07	1,217.00	3.04	39
Canton	2,886	40,000	106.00	42,400	50	21,200	19.58	8.16	43.25	70.99	1,504.99	3.76	2
Chamberlain	2,258	40,000	101.10	40,440	45	18,198	20.85	14.34	37.36	72.55	1,320.26	3.30	7
Dell Rapids	2,390	40,000	62.00	24,800	57	14,136	22.17	5.99	39.12	67.28	951.07	2.38	8
Flandreau	2,114	40,000	120.70	48,280	50	24,140	26.70	10.65	41.55	78.90	1,904.65	4.76	5
Hot Springs	4,434	40,000	59.20	23,680	60	14,208	23.42	18.83	47.54	85.79	1,218.90	3.05	9
Huron	13,000	40,000	84.20	33,680	55	18,524	16.03	8.47	39.50	64.00	1,185.54	2.96	8
Lead	4,330	40,000	83.50	33,400	45	15,030	22.50	14.43	36.34	73.27	1,101.25	2.75	2
Madison 3/	6,210	40,000	95.50	38,200	45	17,190	19.67	12.65	43.81	76.13	1,476.03	3.69	8
Milbank	4,120	40,000	78.70	31,480	40	12,592	23.30	9.23	36.57	69.10	870.11	2.18	5
Mitchell	13,916	40,000	100.00	40,000	60	24,000	14.89	9.95	34.09	58.93	1,414.32	3.54	35
Mobridge	4,174	40,000	99.40	39,760	60	23,856	19.43	9.15	37.78	66.36	1,583.08	3.96	3
Pierre	11,973	40,000	90.40	36,160	55	19,888	7.56	7.71	41.71	56.98	1,133.22	2.83	34
Rapid City	46,492	40,000	68.30	27,320	60	16,392	8.17	13.40	41.63	63.20	1,035.97	2.59	77
Redfield	3,027	40,000	95.00	38,000	60	22,800	21.37	11.26	37.64	70.27	1,602.16	4.01	9
Sioux Falls	81,071	40,000	62.30	24,920	57	14,204	14.19	5.66	46.00	65.85	935.36	2.34	77
Sisseton	2,789	40,000	80.20	32,080	37	11,870	26.93	17.44	47.00	91.37	1,084.53	2.71	2
Spearfish 3/	5,251	40,000	56.20	22,480	45	10,116	12.58	11.70	49.12	73.40	830.85	2.08	11
Sturgis	5,184	40,000	94.80	37,920	50	18,960	23.35	16.70	40.88	80.93	1,534.43	3.84	11
Vermillion	10,136	40,000	99.70	39,880	50	19,940	7.57	9.34	46.02	62.93	1,254.82	3.14	17
Watertown	15,649	40,000	80.90	32,360	60	19,416	7.38	7.36	31.59	46.33	899.54	2.25	47
Webster	2,417	40,000	109.20	43,680	48	20,966	22.20	12.37	37.31	71.88	1,507.06	3.77	2
Winner	3,466	40,000	62.20	24,880	47	11,694	25.06	17.56	36.97	79.59	930.69	2.33	12
Yankton	11,701	40,000	98.10	39,240	50	19,260	8.48	8.48	30.32	47.22	926.46	2.32	18

1/ 1987 Assessment and Sales Information Report - City Statistical Report - Sales for years 1986 & 1987

2/ County levy may include other levies such as Conservancy Subdistricts, Sanitary Districts, etc.

3/ Taxable percent changed for school purposes only - Aberdeen 55%, Madison 55% and Spearfish 53%

27 LARGEST CITIES - - - STATE OF SOUTH DAKOTA
AGRICULTURAL LAND
1987 TAXES LEVIED, PAYABLE IN 1988

Sch. Dist. No.	City	Located in Township	Full Value Ag Land	Ag Land Median Ratio 1/	Ag Rural Full & True for 1987	Rate for Taxable Value	Taxable Value Ag Land	Township Ag Levy	County Ag Levy	School Ag Levy	Total Ag Levy	Total Tax Dollars	Effective Tax Rate
6-1	Aberdeen 3/	Aberdeen Twp. 6-1	40,000	68.0	27,200	45	12,240	4.05	12.15	25.86	42.06	585.15	1.46
9-1	Belle Fourche	Belle Fourche Twp. 9-1 (Unorg.)	40,000	62.6	25,040	47	11,769	0.00	13.45	32.74	46.19	543.61	1.36
49-2	Brandon	Brandon Twp. 49-2	40,000	64.2	25,680	57	14,638	1.56	6.92	32.34	40.81	597.36	1.49
5-1	Brookings	Brookings Twp. 5-1	40,000	57.9	23,160	60	13,896	2.65	8.02	30.84	41.51	576.82	1.44
41-1	Canton	Canton Twp. 41-1	40,000	66.5	26,600	50	13,300	3.74	8.35	28.42	40.51	538.78	1.35
7-1	Chamberlain	Chamberlain Twp. 7-1	40,000	77.6	31,040	45	13,968	0.00	14.34	24.68	39.02	545.03	1.36
49-3	Dell Rapids	Dell Rapids Twp. 49-3	40,000	64.2	25,680	57	14,638	0.00	6.92	27.06	33.98	497.39	1.24
50-3	Flandreau	Flandreau Twp. 50-3	40,000	55.9	22,360	50	11,180	6.00	11.21	27.57	44.78	500.64	1.25
23-2	Hot Springs	Hot Springs Twp. 23-2 (Unorg.)	40,000	49.4	19,760	60	11,856	0.00	22.36	33.11	55.47	657.65	1.64
2-2	Huron	used (Valley Twp.) 2-2	40,000	67.5	27,000	55	14,850	2.11	8.47	26.29	36.87	547.52	1.37
40-1	Lead	Lead Twp. 40-1 (Unorg.)	40,000	67.4	26,960	45	12,132	0.00	11.70	24.09	35.79	434.20	1.09
39-2	Madison 3/	Lakeview Twp. 39-2	40,000	71.9	28,760	45	12,942	3.36	12.65	27.51	43.52	642.35	1.61
25-4	Milbank	Alban Twp. 25-4	40,000	62.8	25,120	40	10,048	2.62	9.23	25.16	37.01	371.88	.93
17-2	Mitchell	Mitchell Twp 17-2	40,000	76.2	30,480	60	18,288	.19	9.95	23.15	33.29	608.81	1.52
62-3	Mobridge	Mobridge Twp. 62-3 (Unorg.)	40,000	77.4	30,960	60	18,576	0.00	10.30	24.83	35.13	652.57	1.63
32-2	Pierre	Buckeye Twp. 32-2 (Unorg.)	40,000	77.2	30,880	55	16,984	0.00	8.61	29.12	37.73	640.81	1.60
51-4	Rapid City	Rapid City Twp. 51-4 (Unorg.)	40,000	56.8	22,720	60	13,632	0.00	15.86	28.08	43.94	598.99	1.50
56-4	Redfield	Redfield Twp. 56-4	40,000	59.2	23,680	60	14,208	1.06	11.49	24.39	36.94	524.84	1.31
49-5	Sioux Falls	Sioux Falls Twp. 49-5	40,000	64.2	25,680	57	14,638	1.11	6.92	30.50	38.53	563.99	1.41
54-5	Sisseton	Sisseton Twp. 54-5	40,000	61.5	24,600	37	9,102	3.40	17.44	31.00	51.84	471.85	1.18
40-2	Spearfish 3/	Spearfish Twp. 40-2 (Unorg.)	40,000	67.4	26,960	45	12,132	0.00	11.70	33.12	44.82	615.19	1.54
46-1	Sturgis	Meade Twp. 46-1 (Unorg.)	40,000	56.3	22,520	50	11,260	0.00	17.68	26.92	44.60	502.20	1.26
13-1	Vermillion	Vermillion Twp. 13-1	40,000	64.6	25,840	50	12,920	.86	9.84	30.03	40.73	526.23	1.32
14-4	Watertown	Elmira Twp. 14-4	40,000	70.1	28,040	60	16,824	.33	7.63	22.54	30.50	513.13	1.28
18-4	Webster	Webster Twp. 18-4	40,000	75.9	30,360	48	14,573	2.72	12.37	26.08	41.17	599.96	1.50
59-2	Winner	Lamro Twp. 59-2	40,000	68.1	27,240	47	12,803	0.00	17.56	23.43	40.99	524.79	1.31
63-3	Yankton	Unorganized 93-55	40,000	75.4	30,160	50	15,080	0.00	9.92	21.52	31.44	474.12	1.19

1/ Ratio determined by application of SDCL 10-6-33.1 and 10-6-33.2 (1987 Assessed vs. 1987 Assigned)

2/ County levy may include other levies such as Conservancy Subdistrict, Sanitary Districts, Rural Fire Districts, etc.

3/ Taxable Percent changed for school purposes only - Aberdeen 55%, Madison 55% and Spearfish 53%

PROPERTY TAX REPLACEMENT DISTRIBUTION
FISCAL YEAR 1988

COUNTY	FIRST HALF	SECOND HALF	TOTAL	COUNTY	FIRST HALF	SECOND HALF	TOTAL
Aurora	191,098	191,096	382,194	Hyde	116,418	116,417	232,835
Beadle	612,432	612,431	1,224,863	Jackson	115,171	115,168	230,339
Bennett	132,896	132,894	265,790	Jerauld	181,738	181,736	363,474
Bon Homme	283,075	283,074	566,149	Jones	98,810	98,908	197,619
Brookings	599,557	599,555	1,199,112	Kingsbury	301,856	301,854	603,710
Brown	1,172,154	1,172,153	2,344,307	Lake	302,230	302,228	604,458
Brule	252,896	252,895	505,791	Lawrence	337,114	337,113	674,227
Buffalo	55,935	55,933	111,868	Lincoln	337,253	337,252	674,505
Butte	228,784	228,783	457,567	Lyman	187,836	187,834	375,670
Campbell	145,186	145,185	290,371	McCook	270,457	270,456	540,913
Charles Mix	388,008	388,006	776,014	McPherson	243,310	243,308	486,618
Clark	255,486	255,485	510,971	Marshall	221,116	221,115	442,231
Clay	260,925	260,924	521,849	Meade	296,964	296,963	593,927
Codington	528,818	528,816	1,057,634	Mellette	102,346	102,345	204,691
Corson	181,860	181,858	363,718	Miner	179,819	179,817	359,636
Custer	126,271	126,269	252,540	Minnehaha	2,544,249	2,544,248	5,088,497
Davison	485,610	485,608	971,218	Moody	263,556	263,555	527,111
Day	298,170	298,169	596,339	Pennington	928,194	928,193	1,856,387
Deuel	251,446	251,445	502,891	Perkins	270,678	270,676	541,354
Dewey	122,395	122,393	244,788	Potter	187,210	187,209	374,419
Douglas	215,548	215,547	431,095	Roberts	385,195	385,194	770,389
Edmunds	232,690	232,688	465,378	Sanborn	158,320	158,320	316,639
Fall River	210,612	210,610	421,222	Spink	415,212	415,211	830,423
Shannon	55,202	55,202	110,404	Stanley	81,945	81,943	163,888
Faulk	189,737	189,736	379,473	Sully	123,547	123,445	247,092
Grant	288,072	288,070	576,142	Todd	138,213	138,211	276,424
Gregory	261,781	261,780	523,561	Tripp	380,954	380,953	761,907
Haakon	136,913	136,911	273,824	Turner	367,225	367,224	734,449
Hamlin	199,261	199,260	398,521	Union	313,080	313,078	626,158
Hand	337,427	337,426	674,853	Walworth	231,532	231,531	463,063
Hanson	167,006	167,004	334,010	Yankton	426,972	426,970	853,942
Harding	166,086	166,084	332,170	Ziebach	84,301	84,300	168,601
Hughes	312,078	312,077	624,155				
Hutchinson	433,864	433,862	867,726	TOTAL:	20,372,100	20,372,004	40,744,104

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COUNTY STATE SUMMARY

		1987 VALUATIONS	1988 VALUATIONS
AG-A	LAND CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS	5,806,854,060	5,696,307,745
AG-A1	IMPROVEMENTS AND STRUCTURES ON LAND CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS, LESS DWELLINGS AND AUTOMOBILE GARAGES.	163,730,687	167,377,602
NA-A1	DWELLINGS AND AUTOMOBILE GARAGES ON LAND CLASSIFED AS AGRICULTURAL WITHOUT CORPORATE LIMITS.	448,233,407	471,213,276
AG-AC	LAND CLASSIFIED AS AGRILCULTURAL WITHOUT CORPORATE LIMITS, UNDER COMMERCIAL USE	196,621	254,920
NA-AC2	IMPROVEMENTS AND STRUCTURES ON LAND CLASSIFIED AS AGRICULTURAL UNDER COMMERCIAL USE.	4,268,619	4,793,044
AG-C	PLATTED LOTS AND ACREAGES WITHOUT CORPORATE LIMITS CLASSIFIED AS AGRICULTURAL	28,734,610	30,079,377
AG-C1	IMPROVEMENTS AND STRUCTURES ON PLATTED LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS, LESS DWELLINGS AND AUTOMOBILE GARAGES	6,028,034	6,201,276
NA-C1	DWELLINGS AND AUTOMOBILE GARAGES ON PLATTED LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS.	58,847,206	64,795,094
AG-CC	PLATTED LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS IMPROVED OR UNIMPROVED, UNDER COMMERCIAL USE.	1,339,032	1,238,124
AG-CC2	IMPROVEMENTS AND STRUCTURES ON PLATTED LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS UNDER COMMERCIAL USE.	3,734,794	3,718,370
NA-C	PLATTED LOTS AND ACREAGES WITHOUT CORPORATE LIMITS.	165,956,097	180,097,400
NA-C1	IMPROVEMENTS AND STRUCTURES ON PLATTED LOTS AND ACREAGES WITHOUT CORPORATE LIMITS.	593,282,273	638,910,445
NA-CC	PLATTED LOTS AND ACREAGES WITHOUT CORPORATE LIMITS IMPROVED OR UNIMPROVED, UNDER COMMERCIAL USE.	67,009,480	83,141,352
NA-CC2	IMPROVEMENTS AND STRUCTURES ON PLATTED LOTS AND ACREAGES WITHOUT CORPORATE LIMITS, UNDER COMMERCIAL USE.	140,781,901	150,532,747
AG-D	CITY OR TOWN LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL.	15,488,149	17,578,832
AG-D1	AGRICULTURAL IMPROVEMENTS AND STRUCTURES LESS DWELLINGS AND AUTOMOBILE GARAGES ON CITY OR TOWN LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL.	2,438,090	2,188,057
NA-D1	DWELLINGS AND AUTOMOBILE GARAGES ON CITY OR TOWN LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL.	4,289,315	4,847,024
AG-DC	CITY OR TOWN LOTS AND ACREAGES IMPROVED OR UNIMPROVED CLASSIFIED AS AGRICULTURAL FOR COMMERCIAL USE.	563,570	761,761
AG-DC2	IMPROVEMENTS AND STRUCTURES CLASSIFIED AS AGRICULTURAL ON CITY OR TOWN LOTS AND ACREAGES.	528,552	1,031,165
NA-D	LOTS AND ACREAGES IN CITY OR TOWN.	581,060,498	724,011,098
NA-D1	IMPROVEMENTS AND STRUCTURES ON CITY OR TOWN LOTS AND ACREAGES.	3,092,402,132	3,531,249,178
NA-DC	CITY OR TOWN LOTS AND ACREAGES IMPROVED OR UNIMPROVED, UNDER COMMERCIAL USE.	348,654,369	424,795,543
NA-DC2	IMPROVEMENTS AND STRUCTURES ON CITY OR TOWN LOTS AND ACREAGES UNDER COMMERCIAL USE.	1,449,594,358	1,735,287,662
NA-M	MINERAL INTERESTS	1,194,664	1,312,634
AG-LS1	IMPROVEMENTS AND STRUCTURES CLASSIFIED AS AGRICULTURAL WITHIN CORPORATE LIMITS ON LEASED SITE LAND.	220,569	211,599
AG-LSO1	IMPROVEMENTS AND STRUCTURES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS ON LEASED SITE LAND.	2,481,485	2,615,907
AG-LS2	IMPROVEMENTS AND STRUCTURES CLASSIFIED AS AGRICULTURAL WITHIN CORPORATE LIMITS ON LEASED SITE LAND, UNDER COMMERCIAL USE.	37,997	37,285
AG-LSO2	IMPROVEMENTS AND STRUCTURES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS ON LEASED SITE LAND, UNDER COMMERCIAL USE.	185,128	250,072
NA-LS1	IMPROVEMENTS AND STRUCTURES WITHIN CORPORATE LIMITS ON LEASED SITE LAND.	1,128,200	1,387,459
NA-LSO1	IMPROVEMENTS AND STRUCTURES WITHOUT CORPORATE LIMITS ON LEASED SITE LAND.	9,944,211	10,214,676
NA-LS2	IMPROVEMENTS AND STRUCTURES WITHIN CORPORATE LIMITS ON LEASED SITE LAND UNDER COMMERCIAL USE.	44,602,918	48,524,919
NA-LSO2	IMPROVEMENTS AND STRUCTURES WITHOUT CORPORATE LIMITS ON LEASED SITE LAND UNDER COMMERCIAL USE.	16,274,732	2,470,594
	TOTAL ASSESSED LESS EXEMPTIONS	13,060,085,758	14,007,436,237
	EXEMPTIONS	269,120,150	264,683,339

1987 RECAP INFORMATION - TAXES PAYABLE 1988 COUNTY: STATE SUMMARY

	TAXABLE VALUATION	LEVY	AMOUNT OF TAX
AG LANDS-OUTSIDE CORPORATE LIMITS	2,952,786,912		113,633,000.34
NON AG LANDS-OUTSIDE CORPORATE LIMITS	779,626,752		43,589,295.09
AG LOTS-WITHIN CORPORATE LIMITS	10,131,677		511,921.13
NON AG LOTS-WITHIN CORPORATE LIMITS	2,980,996,148		195,303,670.12
TOTAL REAL PROPERTY	6,723,541,489		353,037,886.68
RAILROAD	8,955,657		546,800.93
TELEGRAPH	153,943		9,412.03
ELECTRIC, LIGHT, GAS, WATER, ETC.	306,917,825		16,422,905.36
TELEPHONE-WITHIN CORPORATE LIMITS	106,111,692		7,049,271.15
TOTAL REAL PROPERTY PLUS UTILITIES	7,145,680,606		377,066,276.15
TELEPHONE-WITHOUT CORPORATE LIMITS	50,570,341	0.00	2,236,597.43
SPECIAL ASSESSMENTS			3,343,306.01
TOTAL TAXES FOR STATE SUMMARY COUNTY			382,646,179.59
COUNTY GENERAL	7,228,219,058	0.00	67,826,511.30
SNOW REMOVAL		0.00	1,816,270.34
ROAD AND BRIDGE RESERVE		0.00	4,077,111.67
COURTHOUSE		0.00	1,718,462.82
AG BUILDING		0.00	4,873.95
HOSPITAL		0.00	87,236.67
BONDS		0.00	148,558.33
	930,149,811	0.00	502,506.70
	265,660,999	0.00	36,707.23
	0	0.00	0.00
SUBTOTAL	7,228,219,058	0.00	76,218,239.01
SECONDARY ROAD	1,195,077,610	0.00	1,963,530.90
FIREFIGHTING	1,371,868,666	0.00	613,778.88
RAILROAD AUTHORITY	0	0.00	16,047.60
AIRPORT AUTHORITY	0	0.00	0.00
TELEPHONE-WITHOUT CORPORATE LIMITS	50,570,341	0.00	2,236,597.43
SPECIAL ASSESSMENTS			3,343,306.01
TOTAL TAXES - COUNTY PURPOSES			84,391,499.83
OTHER ENTITIES			
WATER DISTRICTS	4,173,274,133	0.00	973,107.97
RURAL FIRE	418,817,554	0.00	527,309.41
OTHER	53,838,513		287,014.05
TOWNSHIPS	2,740,616,585		7,075,023.35

Individual Townships, their levies and taxes are listed in another section of this report)

CITIES NAME	SCHOOL DISTRICT		
TOTAL - CITIES		3,207,737,767	46,826,150.96

(! INDICATES TAXABLE VALUES ADJUSTED FOR CITY PURPOSES ONLY)

SCHOOL DISTRICTS

NAME	NUMBER	AG	NON AG	AG LEVY	NA LEVY	
TOTAL - SCHOOLS		3,299,492,280	4,253,090,137			242,560,951.97

(* INDICATES OVERLAPPING SCHOOL DISTRICT - TAXABLE VALUES ADJUSTED FOR SCHOOL PURPOSES ONLY)

TOTAL TAXES IN STATE SUMMARY COUNTY	382,641,057.54

MOBILE HOME INFORMATION

NUMBER REGISTERED:	25,928	FULL AND TRUE VALUATION:	170,042,876.00
TAXABLE VALUE:	80,781,407.43	TAXES ON MOBILE HOMES:	4,123,212.48

PERCENT OF TOTAL TAXES RECEIVED BY:

COUNTY:	22.06	SCHOOL:	63.39	CITIES:	12.24
TOWNSHIPS:	1.85	WATER DISTRICTS:	0.25	RURAL FIRE DISTRICTS:	0.14
		OTHER DISTRICTS:	0.08		

COUNTY AURORA

		1987 VALUATIONS	1988 VALUATIONS
AG-A	LAND CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS	67,879,940	63,764,225
AG-A1	IMPROVEMENTS AND STRUCTURES ON LAND CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS, LESS DWELLINGS AND AUTOMOBILE GARAGES.	1,368,740	1,417,625
NA-A1	DWELLINGS AND AUTOMOBILE GARAGES ON LAND CLASSIFED AS AGRICULTURAL WITHOUT CORPORATE LIMITS.	2,991,325	2,988,990
AG-AC	LAND CLASSIFIED AS AGRILCULTURAL WITHOUT CORPORATE LIMITS, UNDER COMMERCIAL USE	0	0
NA-AC2	IMPROVEMENTS AND STRUCTURES ON LAND CLASSIFIED AS AGRICULTURAL UNDER COMMERCIAL USE.	0	0
AG-C	PLATTED LOTS AND ACREAGES WITHOUT CORPORATE LIMITS CLASSIFIED AS AGRICULTURAL	200,535	206,495
AG-C1	IMPROVEMENTS AND STRUCTURES ON PLATTED LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS, LESS DWELLINGS AND AUTOMOBILE GARAGES	224,610	26,360
NA-C1	DWELLINGS AND AUTOMOBILE GARAGES ON PLATTED LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS.	311,970	351,565
AG-CC	PLATTED LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS IMPROVED OR UNIMPROVED, UNDER COMMERCIAL USE.	0	4,265
AG-CC2	IMPROVEMENTS AND STRUCTURES ON PLATTED LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS UNDER COMMERCIAL USE.	0	180,125
NA-C	PLATTED LOTS AND ACREAGES WITHOUT CORPORATE LIMITS.	118,820	101,580
NA-C1	IMPROVEMENTS AND STRUCTURES ON PLATTED LOTS AND ACREAGES WITHOUT CORPORATE LIMITS.	512,680	498,330
NA-CC	PLATTED LOTS AND ACREAGES WITHOUT CORPORATE LIMITS IMPROVED OR UNIMPROVED, UNDER COMMERCIAL USE.	78,025	84,025
NA-CC2	IMPROVEMENTS AND STRUCTURES ON PLATTED LOTS AND ACREAGES WITHOUT CORPORATE LIMITS, UNDER COMMERCIAL USE.	259,725	285,460
AG-D	CITY OR TOWN LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL.	23,080	23,080
AG-D1	AGRICULTURAL IMPROVEMENTS AND STRUCTURES LESS DWELLINGS AND AUTOMOBILE GARAGES ON CITY OR TOWN LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL.	165	2,435
NA-D1	DWELLINGS AND AUTOMOBILE GARAGES ON CITY OR TOWN LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL.	0	0
AG-DC	CITY OR TOWN LOTS AND ACREAGES IMPROVED OR UNIMPROVED CLASSIFIED AS AGRICULTURAL FOR COMMERCIAL USE.	0	0
AG-DC2	IMPROVEMENTS AND STRUCTURES CLASSIFIED AS AGRICULTURAL ON CITY OR TOWN LOTS AND ACREAGES.	0	0
NA-D	LOTS AND ACREAGES IN CITY OR TOWN.	595,005	596,035
NA-D1	IMPROVEMENTS AND STRUCTURES ON CITY OR TOWN LOTS AND ACREAGES.	5,830,085	5,873,050
NA-DC	CITY OR TOWN LOTS AND ACREAGES IMPROVED OR UNIMPROVED, UNDER COMMERCIAL USE.	175,160	175,250
NA-DC2	IMPROVEMENTS AND STRUCTURES ON CITY OR TOWN LOTS AND ACREAGES UNDER COMMERCIAL USE.	1,889,580	1,905,360
NA-M	MINERAL INTERESTS	0	0
AG-LS1	IMPROVEMENTS AND STRUCTURES CLASSIFIED AS AGRICULTURAL WITHIN CORPORATE LIMITS ON LEASED SITE LAND.	28,095	27,695
AG-LSO1	IMPROVEMENTS AND STRUCTURES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS ON LEASED SITE LAND.	42,860	54,805
AG-LS2	IMPROVEMENTS AND STRUCTURES CLASSIFIED AS AGRICULTURAL WITHIN CORPORATE LIMITS ON LEASED SITE LAND, UNDER COMMERCIAL USE.	0	0
AG-LSO2	IMPROVEMENTS AND STRUCTURES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS ON LEASED SITE LAND, UNDER COMMERCIAL USE.	0	0
NA-LS1	IMPROVEMENTS AND STRUCTURES WITHIN CORPORATE LIMITS ON LEASED SITE LAND.	575	575
NA-LSO1	IMPROVEMENTS AND STRUCTURES WITHOUT CORPORATE LIMITS ON LEASED SITE LAND.	143,065	153,125
NA-LS2	IMPROVEMENTS AND STRUCTURES WITHIN CORPORATE LIMITS ON LEASED SITE LAND UNDER COMMERCIAL USE.	285,345	289,580
NA-LSO2	IMPROVEMENTS AND STRUCTURES WITHOUT CORPORATE LIMITS ON LEASED SITE LAND UNDER COMMERCIAL USE.	26,075	24,370
	TOTAL ASSESSED LESS EXEMPTIONS	82,985,460	79,034,405
	EXEMPTIONS	2,965,415	3,001,270

1987 RECAP INFORMATION - TAXES PAYABLE 1988 COUNTY: AURORA

	TAXABLE VALUATION	LEVY	AMOUNT OF TAX
AG LANDS-OUTSIDE CORPORATE LIMITS	33,464,013		1,440,129.18
NON AG LANDS-OUTSIDE CORPORATE LIMITS	2,134,395		119,059.50
AG LOTS-WITHIN CORPORATE LIMITS	24,643		1,786.28
NON AG LOTS-WITHIN CORPORATE LIMITS	4,212,360		350,597.44
TOTAL REAL PROPERTY	39,835,411		1,911,572.40
RAILROAD	0		0.00
TELEGRAPH	0		0.00
ELECTRIC, LIGHT, GAS, WATER, ETC.	465,008		29,960.18
TELEPHONE-WITHIN CORPORATE LIMITS	2,755		231.88
TOTAL REAL PROPERTY PLUS UTILITIES	40,303,174		1,941,764.46
TELEPHONE-WITHOUT CORPORATE LIMITS	277,690	43.92	12,196.14
SPECIAL ASSESSMENTS			0.00
TOTAL TAXES FOR AURORA COUNTY			1,953,960.60
COUNTY GENERAL	40,303,174	14.66	590,844.52
SNOW REMOVAL		0.00	0.00
ROAD AND BRIDGE RESERVE		1.99	80,203.32
COURTHOUSE		0.00	0.00
AG BUILDING		0.00	0.00
HOSPITAL		0.00	0.00
BONDS		0.00	0.00
	0	0.00	0.00
	0	0.00	0.00
	0	0.00	0.00
SUBTOTAL	40,303,174	16.65	671,047.84
SECONDARY ROAD	0	0.00	0.00
FIREFIGHTING	0	0.00	0.00
RAILROAD AUTHORITY	0	0.00	0.00
AIRPORT AUTHORITY	0	0.00	0.00
TELEPHONE-WITHOUT CORPORATE LIMITS	277,690	43.92	12,196.14
SPECIAL ASSESSMENTS			0.00
TOTAL TAXES - COUNTY PURPOSES			683,243.98
OTHER ENTITIES			
WATER DISTRICTS	0	0.00	0.00
RURAL FIRE	0	0.00	0.00
OTHER	0		0.00
TOWNSHIPS	35,953,328		81,166.58

Individual Townships, their levies and taxes are listed in another section of this report)

CITIES NAME	SCHOOL DISTRICT			
PLANKINTON CITY	1-1	2,341,009	21.35	49,980.56
STICKNEY TOWN	1-2	1,123,759	36.13	40,601.40
WHITE LAKE CITY	1-3	885,078	43.72	38,695.60
TOTAL - CITIES		4,349,846		129,277.56

(! INDICATES TAXABLE VALUES ADJUSTED FOR CITY PURPOSES ONLY)

SCHOOL DISTRICTS

NAME	NUMBER	AG	NON AG	AG LEVY	NA LEVY	
PLANKINTON	1-1	13,255,178	3,361,334	26.48	39.47	483,668.94
STICKNEY	1-2	9,463,474	1,884,783	21.84	33.75	270,293.74
WHITE LAKE	1-3	9,937,008	1,509,998	22.97	34.97	281,057.70
* PLATTE	11-3	17,800	4,998	27.74	43.74	712.40
* MT VERNON	17-3	52,570	3,871	22.16	32.89	1,292.26
* CORSICA	21-2	14,670	6,449	24.22	33.38	570.58
* WESSINGTON SPRINGS	36-2	726,895	48,452	28.42	41.66	22,676.86
TOTAL - SCHOOLS		33,467,595	6,819,885			1,060,272.48

(* INDICATES OVERLAPPING SCHOOL DISTRICT - TAXABLE VALUES ADJUSTED FOR SCHOOL PURPOSES ONLY)

TOTAL TAXES IN AURORA COUNTY 1,953,960.60

MOBILE HOME INFORMATION

NUMBER REGISTERED: 80 FULL AND TRUE VALUATION: 466,671,00
TAXABLE VALUE: 150,415.00 TAXES ON MOBILE HOMES: 9,925.54

PERCENT OF TOTAL TAXES RECEIVED BY:

COUNTY: 34.97 SCHOOL: 54.26 CITIES: 6.62
TOWNSHIPS: 4.15 WATER DISTRICTS: 0.00 RURAL FIRE DISTRICTS: 0.00
OTHER DISTRICTS: 0.00

COUNTY BEADLE

		1987 VALUATIONS	1988 VALUATIONS
AG-A	LAND CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS	131,268,032	124,663,744
AG-A1	IMPROVEMENTS AND STRUCTURES ON LAND CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS, LESS DWELLINGS AND AUTOMOBILE GARAGES.	4,654,778	4,704,265
NA-A1	DWELLINGS AND AUTOMOBILE GARAGES ON LAND CLASSIFED AS AGRICULTURAL WITHOUT CORPORATE LIMITS.	9,349,014	9,457,264
AG-AC	LAND CLASSIFIED AS AGRILCULTURAL WITHOUT CORPORATE LIMITS, UNDER COMMERCIAL USE	0	0
NA-AC2	IMPROVEMENTS AND STRUCTURES ON LAND CLASSIFIED AS AGRICULTURAL UNDER COMMERCIAL USE.	420,545	418,985
AG-C	PLATTED LOTS AND ACREAGES WITHOUT CORPORATE LIMITS CLASSIFIED AS AGRICULTURAL	358,530	264,318
AG-C1	IMPROVEMENTS AND STRUCTURES ON PLATTED LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS, LESS DWELLINGS AND AUTOMOBILE GARAGES	53,117	47,720
NA-C1	DWELLINGS AND AUTOMOBILE GARAGES ON PLATTED LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS.	732,202	542,399
AG-CC	PLATTED LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS IMPROVED OR UNIMPROVED, UNDER COMMERCIAL USE.	63,284	82,605
AG-CC2	IMPROVEMENTS AND STRUCTURES ON PLATTED LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS UNDER COMMERCIAL USE.	197,199	188,600
NA-C	PLATTED LOTS AND ACREAGES WITHOUT CORPORATE LIMITS.	2,440,365	2,677,847
NA-C1	IMPROVEMENTS AND STRUCTURES ON PLATTED LOTS AND ACREAGES WITHOUT CORPORATE LIMITS.	11,830,743	11,393,887
NA-CC	PLATTED LOTS AND ACREAGES WITHOUT CORPORATE LIMITS IMPROVED OR UNIMPROVED, UNDER COMMERCIAL USE.	1,259,575	1,308,900
NA-CC2	IMPROVEMENTS AND STRUCTURES ON PLATTED LOTS AND ACREAGES WITHOUT CORPORATE LIMITS, UNDER COMMERCIAL USE.	7,230,359	7,091,256
AG-D	CITY OR TOWN LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL.	361,950	340,359
AG-D1	AGRICULTURAL IMPROVEMENTS AND STRUCTURES LESS DWELLINGS AND AUTOMOBILE GARAGES ON CITY OR TOWN LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL.	3,230	3,230
NA-D1	DWELLINGS AND AUTOMOBILE GARAGES ON CITY OR TOWN LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL.	148,539	145,285
AG-DC	CITY OR TOWN LOTS AND ACREAGES IMPROVED OR UNIMPROVED CLASSIFIED AS AGRICULTURAL FOR COMMERCIAL USE.	10,695	10,695
AG-DC2	IMPROVEMENTS AND STRUCTURES CLASSIFIED AS AGRICULTURAL ON CITY OR TOWN LOTS AND ACREAGES.	69,383	65,915
NA-D	LOTS AND ACREAGES IN CITY OR TOWN.	14,286,518	14,313,202
NA-D1	IMPROVEMENTS AND STRUCTURES ON CITY OR TOWN LOTS AND ACREAGES.	89,228,844	85,721,430
NA-DC	CITY OR TOWN LOTS AND ACREAGES IMPROVED OR UNIMPROVED, UNDER COMMERCIAL USE.	8,312,715	8,174,825
NA-DC2	IMPROVEMENTS AND STRUCTURES ON CITY OR TOWN LOTS AND ACREAGES UNDER COMMERCIAL USE.	35,642,438	34,231,795
NA-M	MINERAL INTERESTS	0	0
AG-LS1	IMPROVEMENTS AND STRUCTURES CLASSIFIED AS AGRICULTURAL WITHIN CORPORATE LIMITS ON LEASED SITE LAND.	0	0
AG-LSO1	IMPROVEMENTS AND STRUCTURES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS ON LEASED SITE LAND.	45,219	49,610
AG-LS2	IMPROVEMENTS AND STRUCTURES CLASSIFIED AS AGRICULTURAL WITHIN CORPORATE LIMITS ON LEASED SITE LAND, UNDER COMMERCIAL USE.	2,002	1,900
AG-LSO2	IMPROVEMENTS AND STRUCTURES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS ON LEASED SITE LAND, UNDER COMMERCIAL USE.	2,002	0
NA-LS1	IMPROVEMENTS AND STRUCTURES WITHIN CORPORATE LIMITS ON LEASED SITE LAND.	6,080	3,100
NA-LSO1	IMPROVEMENTS AND STRUCTURES WITHOUT CORPORATE LIMITS ON LEASED SITE LAND.	73,762	101,030
NA-LS2	IMPROVEMENTS AND STRUCTURES WITHIN CORPORATE LIMITS ON LEASED SITE LAND UNDER COMMERCIAL USE.	1,920,128	1,913,335
NA-LSO2	IMPROVEMENTS AND STRUCTURES WITHOUT CORPORATE LIMITS ON LEASED SITE LAND UNDER COMMERCIAL USE.	102,506	94,365
	TOTAL ASSESSED LESS EXEMPTIONS	320,073,754	308,011,866
	EXEMPTIONS	6,729,691	6,705,580

1987 RECAP INFORMATION - TAXES PAYABLE 1988

COUNTY: BEADLE

	TAXABLE VALUATION	LEVY	AMOUNT OF TAX
AG LANDS-OUTSIDE CORPORATE LIMITS	75,153,364		2,597,714.19
NON AG LANDS-OUTSIDE CORPORATE LIMITS	18,391,622		905,641.11
AG LOTS-WITHIN CORPORATE LIMITS	245,999		12,062.69
NON AG LOTS-WITHIN CORPORATE LIMITS	81,761,518		5,220,858.43
TOTAL REAL PROPERTY	175,552,503		8,736,276.42
RAILROAD	122,549		7,432.98
TELEGRAPH	31,281		2,001.98
ELECTRIC, LIGHT, GAS, WATER, ETC.	10,330,701		595,905.86
TELEPHONE-WITHIN CORPORATE LIMITS	3,587,372		227,657.70
TOTAL REAL PROPERTY PLUS UTILITIES	189,624,406		9,569,274.94
TELEPHONE-WITHOUT CORPORATE LIMITS	1,501,320	37.90	56,900.03
SPECIAL ASSESSMENTS			10,515.92
TOTAL TAXES FOR BEADLE COUNTY			9,636,690.89
COUNTY GENERAL	188,466,016	7.44	1,402,171.99
SNOW REMOVAL		0.44	82,918.38
ROAD AND BRIDGE RESERVE		0.26	49,014.65
COURTHOUSE		0.00	0.00
AG BUILDING		0.00	0.00
HOSPITAL		0.00	0.00
BONDS		0.00	0.00
	0	0.00	0.00
	0	0.00	0.00
	0	0.00	0.00
SUBTOTAL	188,466,016	8.14	1,534,105.02
SECONDARY ROAD	0	0.00	0.00
FIREFIGHTING	0	0.00	0.00
RAILROAD AUTHORITY	0	0.00	0.00
AIRPORT AUTHORITY	0	0.00	0.00
TELEPHONE-WITHOUT CORPORATE LIMITS	1,501,320	37.90	56,900.03
SPECIAL ASSESSMENTS			10,515.92
TOTAL TAXES - COUNTY PURPOSES			1,601,520.97
OTHER ENTITIES			
WATER DISTRICTS	189,624,406	0.00	63,641.36
RURAL FIRE	43,181,746	0.50	21,668.58
OTHER	0		0.00
TOWNSHIPS	97,623,273		224,568.72

Individual Townships, their levies and taxes are listed in another section of this report)

CITIES NAME	SCHOOL DISTRICT			
BROADLAND	2-1	165,729	12.40	2,055.24
BROADLAND	2-5	28,630	12.40	355.00
CAVOUR	2-3	716,259	15.00	10,743.52
HITCHCOCK	2-1	604,655	24.71	14,925.41
HURON	2-2	85,133,893	16.03	1,364,649.67
HURON-TID		1,158,390	0.00	74,136.70
IROQUOIS	2-3	190,247	32.25	5,492.79
VIRGIL	2-5	151,388	19.82	3,000.52
WESSINGTON	2-4	963,004	27.07	26,067.91
WOLSEY	2-5	2,308,809	15.33	35,393.51
YALE	2-3	580,129	21.16	12,275.49
TOTAL - CITIES		92,001,133		1,549,095.76

(! INDICATES TAXABLE VALUES ADJUSTED FOR CITY PURPOSES ONLY)

SCHOOL DISTRICTS NAME	NUMBER	AG	NON AG	AG LEVY	NA LEVY	
* WILLOW LAKE	12-3	1,390,334	88,227	29.01	44.40	44,244.53
HITCHCOCK	2-1	9,710,951	2,032,843	20.73	30.42	263,162.17
HURON	2-2	22,435,095	102,200,447	26.29	39.50	4,626,763.85
IROQUOIS	2-3	13,831,745	2,709,409	23.10	36.03	417,124.53
WESSINGTON	2-4	6,403,182	1,191,306	23.53	32.11	188,913.83
WOLSEY	2-5	15,223,655	4,421,958	21.66	33.39	477,371.25
* APLENA	36-1	3,470,674	211,800	23.10	36.61	87,926.46
* WESSINGTON SPRINGS	36-2	949,109	48,711	28.42	41.66	29,002.95
* DOLAND	56-2	569,179	47,735	17.85	24.64	11,336.60
* TULARE	56-5	1,166,921	42,163	24.60	38.97	30,349.33
TOTAL - SCHOOLS		75,150,845	112,994,599			6,176,195.50

(* INDICATES OVERLAPPING SCHOOL DISTRICT - TAXABLE VALUES ADJUSTED FOR SCHOOL PURPOSES ONLY)

TOTAL TAXES IN BEADLE COUNTY 9,636,690.89

MOBILE HOME INFORMATION

NUMBER REGISTERED:	572	FULL AND TRUE VALUATION:	4,039,619.00
TAXABLE VALUE:	1,685,482.00	TAXES ON MOBILE HOMES:	97,123.31

PERCENT OF TOTAL TAXES RECEIVED BY:

COUNTY:	16.62	SCHOOL:	64.09	CITIES:	16.07
TOWNSHIPS:	2.33	WATER DISTRICTS:	0.66	RURAL FIRE DISTRICTS:	0.22
		OTHER DISTRICTS:	0.00		

COUNTY BENNETT

		1987 VALUATIONS	1988 VALUATIONS
AG-A	LAND CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS	37,341,242	36,358,692
AG-A1	IMPROVEMENTS AND STRUCTURES ON LAND CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS, LESS DWELLINGS AND AUTOMOBILE GARAGES.	197,455	256,900
NA-A1	DWELLINGS AND AUTOMOBILE GARAGES ON LAND CLASSIFED AS AGRICULTURAL WITHOUT CORPORATE LIMITS.	903,353	923,545
AG-AC	LAND CLASSIFIED AS AGRILCULTURAL WITHOUT CORPORATE LIMITS, UNDER COMMERCIAL USE	0	0
NA-AC2	IMPROVEMENTS AND STRUCTURES ON LAND CLASSIFIED AS AGRICULTURAL UNDER COMMERCIAL USE.	0	0
AG-C	PLATTED LOTS AND ACREAGES WITHOUT CORPORATE LIMITS CLASSIFIED AS AGRICULTURAL	0	0
AG-C1	IMPROVEMENTS AND STRUCTURES ON PLATTED LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS, LESS DWELLINGS AND AUTOMOBILE GARAGES	0	0
NA-C1	DWELLINGS AND AUTOMOBILE GARAGES ON PLATTED LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS.	0	0
AG-CC	PLATTED LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS IMPROVED OR UNIMPROVED, UNDER COMMERCIAL USE.	0	0
AG-CC2	IMPROVEMENTS AND STRUCTURES ON PLATTED LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS UNDER COMMERCIAL USE.	0	0
NA-C	PLATTED LOTS AND ACREAGES WITHOUT CORPORATE LIMITS.	84,582	89,904
NA-C1	IMPROVEMENTS AND STRUCTURES ON PLATTED LOTS AND ACREAGES WITHOUT CORPORATE LIMITS.	290,112	330,419
NA-CC	PLATTED LOTS AND ACREAGES WITHOUT CORPORATE LIMITS IMPROVED OR UNIMPROVED, UNDER COMMERCIAL USE.	50,685	50,131
NA-CC2	IMPROVEMENTS AND STRUCTURES ON PLATTED LOTS AND ACREAGES WITHOUT CORPORATE LIMITS, UNDER COMMERCIAL USE.	565,650	579,324
AG-D	CITY OR TOWN LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL.	0	0
AG-D1	AGRICULTURAL IMPROVEMENTS AND STRUCTURES LESS DWELLINGS AND AUTOMOBILE GARAGES ON CITY OR TOWN LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL.	0	0
NA-D1	DWELLINGS AND AUTOMOBILE GARAGES ON CITY OR TOWN LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL.	0	0
AG-DC	CITY OR TOWN LOTS AND ACREAGES IMPROVED OR UNIMPROVED CLASSIFIED AS AGRICULTURAL FOR COMMERCIAL USE.	0	0
AG-DC2	IMPROVEMENTS AND STRUCTURES CLASSIFIED AS AGRICULTURAL ON CITY OR TOWN LOTS AND ACREAGES.	0	0
NA-D	LOTS AND ACREAGES IN CITY OR TOWN.	543,460	529,875
NA-D1	IMPROVEMENTS AND STRUCTURES ON CITY OR TOWN LOTS AND ACREAGES.	2,558,934	2,702,700
NA-DC	CITY OR TOWN LOTS AND ACREAGES IMPROVED OR UNIMPROVED, UNDER COMMERCIAL USE.	244,655	251,175
NA-DC2	IMPROVEMENTS AND STRUCTURES ON CITY OR TOWN LOTS AND ACREAGES UNDER COMMERCIAL USE.	1,194,832	1,197,535
NA-M	MINERAL INTERESTS	0	0
AG-LS1	IMPROVEMENTS AND STRUCTURES CLASSIFIED AS AGRICULTURAL WITHIN CORPORATE LIMITS ON LEASED SITE LAND.	0	0
AG-LSO1	IMPROVEMENTS AND STRUCTURES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS ON LEASED SITE LAND.	2,000	2,500
AG-LS2	IMPROVEMENTS AND STRUCTURES CLASSIFIED AS AGRICULTURAL WITHIN CORPORATE LIMITS ON LEASED SITE LAND, UNDER COMMERCIAL USE.	0	0
AG-LSO2	IMPROVEMENTS AND STRUCTURES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS ON LEASED SITE LAND, UNDER COMMERCIAL USE.	0	0
NA-LS1	IMPROVEMENTS AND STRUCTURES WITHIN CORPORATE LIMITS ON LEASED SITE LAND.	1,300	1,300
NA-LSO1	IMPROVEMENTS AND STRUCTURES WITHOUT CORPORATE LIMITS ON LEASED SITE LAND.	13,500	15,200
NA-LS2	IMPROVEMENTS AND STRUCTURES WITHIN CORPORATE LIMITS ON LEASED SITE LAND UNDER COMMERCIAL USE.	13,400	0
NA-LSO2	IMPROVEMENTS AND STRUCTURES WITHOUT CORPORATE LIMITS ON LEASED SITE LAND UNDER COMMERCIAL USE.	0	14,600
	TOTAL ASSESSED LESS EXEMPTIONS	44,005,160	43,303,800
	EXEMPTIONS	1,556,515	1,472,940

1987 RECAP INFORMATION - TAXES PAYABLE 1988 COUNTY: BENNETT

	TAXABLE VALUATION	LEVY	AMOUNT OF TAX
AG LANDS-OUTSIDE CORPORATE LIMITS	22,546,756		1,153,717.60
NON AG LANDS-OUTSIDE CORPORATE LIMITS	1,166,887		78,379.65
AG LOTS-WITHIN CORPORATE LIMITS	0		0.00
NON AG LOTS-WITHIN CORPORATE LIMITS	2,684,055		235,284.32
TOTAL REAL PROPERTY	26,397,698		1,467,381.57
RAILROAD	0		0.00
TELEGRAPH	0		0.00
ELECTRIC, LIGHT, GAS, WATER, ETC.	0		0.00
TELEPHONE-WITHIN CORPORATE LIMITS	0		0.00
TOTAL REAL PROPERTY PLUS UTILITIES	26,397,698		1,467,381.57
TELEPHONE-WITHOUT CORPORATE LIMITS	6,674	51.96	346.78
SPECIAL ASSESSMENTS			0.00
TOTAL TAXES FOR BENNETT COUNTY			1,467,728.35
COUNTY GENERAL	26,397,698	20.00	527,953.96
SNOW REMOVAL		0.71	18,742.37
ROAD AND BRIDGE RESERVE		0.00	0.00
COURTHOUSE		0.00	0.00
AG BUILDING		0.00	0.00
HOSPITAL		0.00	0.00
BONDS		2.39	63,090.50
	0	0.00	0.00
	0	0.00	0.00
	0	0.00	0.00
SUBTOTAL	26,397,698	23.10	609,786.83
SECONDARY ROAD	23,713,643	0.00	0.00
FIREFIGHTING	26,397,698	0.50	13,198.85
RAILROAD AUTHORITY	0	0.00	0.00
AIRPORT AUTHORITY	0	0.00	0.00
TELEPHONE-WITHOUT CORPORATE LIMITS	6,674	51.96	346.78
SPECIAL ASSESSMENTS			0.00
TOTAL TAXES - COUNTY PURPOSES			623,332.46
OTHER ENTITIES			
WATER DISTRICTS	0	0.00	0.00
RURAL FIRE	0	0.00	0.00
OTHER	0		0.00
TOWNSHIPS	0		0.00

Individual Townships, their levies and taxes are listed in another section of this report)

CITIES NAME	SCHOOL DISTRICT			
MARTIN CITY	3-1	2,684,055	20.49	54,996.29
TOTAL - CITIES		2,684,055		54,996.29

(! INDICATES TAXABLE VALUES ADJUSTED FOR CITY PURPOSES ONLY)

SCHOOL DISTRICTS

NAME	NUMBER	AG	NON AG	AG LEVY	NA LEVY	
BENNETT	3-1	22,546,756	3,850,942	27.57	43.57	789,399.60
TOTAL - SCHOOLS		22,546,756	3,850,942			789,399.60

(* INDICATES OVERLAPPING SCHOOL DISTRICT - TAXABLE VALUES ADJUSTED FOR SCHOOL PURPOSES ONLY)

TOTAL TAXES IN BENNETT COUNTY 1,467,728.35

MOBILE HOME INFORMATION

NUMBER REGISTERED: 160 FULL AND TRUE VALUATION: 927,560.00

TAXABLE VALUE: 198,028.00 TAXES ON MOBILE HOMES: 15,014.04

PERCENT OF TOTAL TAXES RECEIVED BY:

COUNTY: 42.47 SCHOOL: 53.78 CITIES: 3.75

TOWNSHIPS: 0.00 WATER DISTRICTS: 0.00 RURAL FIRE DISTRICTS: 0.00

OTHER DISTRICTS: 0.00

COUNTY BON HOMME

		1987 VALUATIONS	1988 VALUATIONS
AG-A	LAND CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS	68,913,230	68,902,950
AG-A1	IMPROVEMENTS AND STRUCTURES ON LAND CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS, LESS DWELLINGS AND AUTOMOBILE GARAGES.	1,955,390	2,041,640
NA-A1	DWELLINGS AND AUTOMOBILE GARAGES ON LAND CLASSIFED AS AGRICULTURAL WITHOUT CORPORATE LIMITS.	9,578,530	9,574,740
AG-AC	LAND CLASSIFIED AS AGRILCULTURAL WITHOUT CORPORATE LIMITS, UNDER COMMERCIAL USE	0	0
NA-AC2	IMPROVEMENTS AND STRUCTURES ON LAND CLASSIFIED AS AGRICULTURAL UNDER COMMERCIAL USE.	1,890	1,890
AG-C	PLATTED LOTS AND ACREAGES WITHOUT CORPORATE LIMITS CLASSIFIED AS AGRICULTURAL	9,710	9,710
AG-C1	IMPROVEMENTS AND STRUCTURES ON PLATTED LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS, LESS DWELLINGS AND AUTOMOBILE GARAGES	0	0
NA-C1	DWELLINGS AND AUTOMOBILE GARAGES ON PLATTED LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS.	0	0
AG-CC	PLATTED LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS IMPROVED OR UNIMPROVED, UNDER COMMERCIAL USE.	0	0
AG-CC2	IMPROVEMENTS AND STRUCTURES ON PLATTED LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS UNDER COMMERCIAL USE.	0	0
NA-C	PLATTED LOTS AND ACREAGES WITHOUT CORPORATE LIMITS.	262,170	259,940
NA-C1	IMPROVEMENTS AND STRUCTURES ON PLATTED LOTS AND ACREAGES WITHOUT CORPORATE LIMITS.	1,656,310	1,699,980
NA-CC	PLATTED LOTS AND ACREAGES WITHOUT CORPORATE LIMITS IMPROVED OR UNIMPROVED, UNDER COMMERCIAL USE.	40,210	40,210
NA-CC2	IMPROVEMENTS AND STRUCTURES ON PLATTED LOTS AND ACREAGES WITHOUT CORPORATE LIMITS, UNDER COMMERCIAL USE.	235,870	243,750
AG-D	CITY OR TOWN LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL.	108,840	109,480
AG-D1	AGRICULTURAL IMPROVEMENTS AND STRUCTURES LESS DWELLINGS AND AUTOMOBILE GARAGES ON CITY OR TOWN LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL.	15,320	15,320
NA-D1	DWELLINGS AND AUTOMOBILE GARAGES ON CITY OR TOWN LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL.	0	0
AG-DC	CITY OR TOWN LOTS AND ACREAGES IMPROVED OR UNIMPROVED CLASSIFIED AS AGRICULTURAL FOR COMMERCIAL USE.	0	0
AG-DC2	IMPROVEMENTS AND STRUCTURES CLASSIFIED AS AGRICULTURAL ON CITY OR TOWN LOTS AND ACREAGES.	0	0
NA-D	LOTS AND ACREAGES IN CITY OR TOWN.	2,033,170	2,192,450
NA-D1	IMPROVEMENTS AND STRUCTURES ON CITY OR TOWN LOTS AND ACREAGES.	19,266,200	19,459,350
NA-DC	CITY OR TOWN LOTS AND ACREAGES IMPROVED OR UNIMPROVED, UNDER COMMERCIAL USE.	493,100	486,210
NA-DC2	IMPROVEMENTS AND STRUCTURES ON CITY OR TOWN LOTS AND ACREAGES UNDER COMMERCIAL USE.	5,865,150	5,847,180
NA-M	MINERAL INTERESTS	0	0
AG-LS1	IMPROVEMENTS AND STRUCTURES CLASSIFIED AS AGRICULTURAL WITHIN CORPORATE LIMITS ON LEASED SITE LAND.	0	0
AG-LSO1	IMPROVEMENTS AND STRUCTURES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS ON LEASED SITE LAND.	52,760	58,570
AG-LS2	IMPROVEMENTS AND STRUCTURES CLASSIFIED AS AGRICULTURAL WITHIN CORPORATE LIMITS ON LEASED SITE LAND, UNDER COMMERCIAL USE.	0	0
AG-LSO2	IMPROVEMENTS AND STRUCTURES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS ON LEASED SITE LAND, UNDER COMMERCIAL USE.	0	0
NA-LS1	IMPROVEMENTS AND STRUCTURES WITHIN CORPORATE LIMITS ON LEASED SITE LAND.	5,480	5,160
NA-LSO1	IMPROVEMENTS AND STRUCTURES WITHOUT CORPORATE LIMITS ON LEASED SITE LAND.	67,220	88,720
NA-LS2	IMPROVEMENTS AND STRUCTURES WITHIN CORPORATE LIMITS ON LEASED SITE LAND UNDER COMMERCIAL USE.	819,990	863,400
NA-LSO2	IMPROVEMENTS AND STRUCTURES WITHOUT CORPORATE LIMITS ON LEASED SITE LAND UNDER COMMERCIAL USE.	79,640	79,640
	TOTAL ASSESSED LESS EXEMPTIONS	111,460,180	111,980,290
	EXEMPTIONS	5,451,760	5,508,130

1987 RECAP INFORMATION - TAXES PAYABLE 1988 COUNTY: BON HOMME

	TAXABLE VALUATION	LEVY	AMOUNT OF TAX
AG LANDS-OUTSIDE CORPORATE LIMITS	35,465,545		1,865,483.70
NON AG LANDS-OUTSIDE CORPORATE LIMITS	5,960,920		410,830.32
AG LOTS-WITHIN CORPORATE LIMITS	62,080		4,324.78
NON AG LOTS-WITHIN CORPORATE LIMITS	14,241,545		1,278,572.76
TOTAL REAL PROPERTY	55,730,090		3,559,211.56
RAILROAD	0		0.00
TELEGRAPH	0		0.00
ELECTRIC, LIGHT, GAS, WATER, ETC.	1,037,807		77,072.04
TELEPHONE-WITHIN CORPORATE LIMITS	262,231		23,248.68
TOTAL REAL PROPERTY PLUS UTILITIES	57,030,128		3,659,532.28
TELEPHONE-WITHOUT CORPORATE LIMITS	305,014	55.13	16,815.42
SPECIAL ASSESSMENTS			0.00
TOTAL TAXES FOR BON HOMME COUNTY			3,676,347.70
COUNTY GENERAL	57,030,128	13.95	795,570.29
SNOW REMOVAL		0.00	0.00
ROAD AND BRIDGE RESERVE		1.34	76,420.37
COURTHOUSE		0.00	0.00
AG BUILDING		0.00	0.00
HOSPITAL		0.00	0.00
BONDS		0.00	0.00
	0	0.00	0.00
	0	0.00	0.00
	0	0.00	0.00
SUBTOTAL	57,030,128	15.29	871,990.66
SECONDARY ROAD	42,104,224	5.59	235,362.61
FIREFIGHTING	0	0.00	0.00
RAILROAD AUTHORITY	0	0.00	0.00
AIRPORT AUTHORITY	0	0.00	0.00
TELEPHONE-WITHOUT CORPORATE LIMITS	305,014	55.13	16,815.42
SPECIAL ASSESSMENTS			0.00
TOTAL TAXES - COUNTY PURPOSES			1,124,168.69
OTHER ENTITIES			
WATER DISTRICTS	57,030,128	0.21	11,976.33
RURAL FIRE	7,935,642	0.00	24,692.36
OTHER	0		0.00
TOWNSHIPS	0		0.00

Individual Townships, their levies and taxes are listed in another section of this report)

CITIES NAME	SCHOOL DISTRICT			
AVON	4-1	2,269,081	28.89	66,688.29
SCOTLAND	4-3	3,587,596	28.38	101,815.97
SPRINGFIELD	4-2	3,000,129	26.66	79,983.44
TABOR	4-2	1,573,858	27.62	46,617.67
TYNDALL	4-2	4,495,240	20.50	92,152.42
TOTAL - CITIES		14,925,904		387,257.79

(! INDICATES TAXABLE VALUES ADJUSTED FOR CITY PURPOSES ONLY)

SCHOOL DISTRICTS

NAME	NUMBER	AG	NON AG	AG LEVY	NA LEVY	
* TRIPP	33-4	2,748,309	524,828	25.30	39.51	90,268.17
AVON	4-1	7,491,005	3,691,026	26.17	40.24	344,566.49
BON HOMME	4-2	20,427,790	13,888,811	28.89	44.87	1,213,349.80
SCOTLAND	4-3	8,880,555	5,514,982	27.31	43.07	480,058.23
TOTAL - SCHOOLS		39,547,659	23,619,647			2,128,242.69

(* INDICATES OVERLAPPING SCHOOL DISTRICT - TAXABLE VALUES ADJUSTED FOR SCHOOL PURPOSES ONLY)

TOTAL TAXES IN BON HOMME COUNTY 3,676,337.86

MOBILE HOME INFORMATION

NUMBER REGISTERED:	171	FULL AND TRUE VALUATION:	793,798.00
TAXABLE VALUE:	507,168.00	TAXES ON MOBILE HOMES:	20,256.85

PERCENT OF TOTAL TAXES RECEIVED BY:

COUNTY:	30.58	SCHOOL:	57.89	CITIES:	10.53
TOWNSHIPS:	0.00	WATER DISTRICTS:	0.33	RURAL FIRE DISTRICTS:	0.67
		OTHER DISTRICTS:	0.00		

COUNTY BROOKINGS

		1987 VALUATIONS	1988 VALUATIONS
AG-A	LAND CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS	115,296,380	115,021,020
AG-A1	IMPROVEMENTS AND STRUCTURES ON LAND CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS, LESS DWELLINGS AND AUTOMOBILE GARAGES.	5,370,580	5,387,330
NA-A1	DWELLINGS AND AUTOMOBILE GARAGES ON LAND CLASSIFED AS AGRICULTURAL WITHOUT CORPORATE LIMITS.	13,051,580	13,035,510
AG-AC	LAND CLASSIFIED AS AGRILCULTURAL WITHOUT CORPORATE LIMITS, UNDER COMMERCIAL USE	0	0
NA-AC2	IMPROVEMENTS AND STRUCTURES ON LAND CLASSIFIED AS AGRICULTURAL UNDER COMMERCIAL USE.	9,920	9,920
AG-C	PLATTED LOTS AND ACREAGES WITHOUT CORPORATE LIMITS CLASSIFIED AS AGRICULTURAL	787,745	688,545
AG-C1	IMPROVEMENTS AND STRUCTURES ON PLATTED LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS, LESS DWELLINGS AND AUTOMOBILE GARAGES	67,885	140,935
NA-C1	DWELLINGS AND AUTOMOBILE GARAGES ON PLATTED LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS.	650,650	569,765
AG-CC	PLATTED LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS IMPROVED OR UNIMPROVED, UNDER COMMERCIAL USE.	0	0
AG-CC2	IMPROVEMENTS AND STRUCTURES ON PLATTED LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS UNDER COMMERCIAL USE.	0	0
NA-C	PLATTED LOTS AND ACREAGES WITHOUT CORPORATE LIMITS.	4,832,025	4,630,105
NA-C1	IMPROVEMENTS AND STRUCTURES ON PLATTED LOTS AND ACREAGES WITHOUT CORPORATE LIMITS.	16,841,060	17,345,560
NA-CC	PLATTED LOTS AND ACREAGES WITHOUT CORPORATE LIMITS IMPROVED OR UNIMPROVED, UNDER COMMERCIAL USE.	690,740	661,445
NA-CC2	IMPROVEMENTS AND STRUCTURES ON PLATTED LOTS AND ACREAGES WITHOUT CORPORATE LIMITS, UNDER COMMERCIAL USE.	1,816,745	1,815,460
AG-D	CITY OR TOWN LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL.	1,265,805	1,274,805
AG-D1	AGRICULTURAL IMPROVEMENTS AND STRUCTURES LESS DWELLINGS AND AUTOMOBILE GARAGES ON CITY OR TOWN LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL.	79,970	98,390
NA-D1	DWELLINGS AND AUTOMOBILE GARAGES ON CITY OR TOWN LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL.	291,015	291,015
AG-DC	CITY OR TOWN LOTS AND ACREAGES IMPROVED OR UNIMPROVED CLASSIFIED AS AGRICULTURAL FOR COMMERCIAL USE.	18,145	18,145
AG-DC2	IMPROVEMENTS AND STRUCTURES CLASSIFIED AS AGRICULTURAL ON CITY OR TOWN LOTS AND ACREAGES.	97,095	133,260
NA-D	LOTS AND ACREAGES IN CITY OR TOWN.	16,683,515	16,668,365
NA-D1	IMPROVEMENTS AND STRUCTURES ON CITY OR TOWN LOTS AND ACREAGES.	93,171,900	94,529,300
NA-DC	CITY OR TOWN LOTS AND ACREAGES IMPROVED OR UNIMPROVED, UNDER COMMERCIAL USE.	15,854,865	15,814,400
NA-DC2	IMPROVEMENTS AND STRUCTURES ON CITY OR TOWN LOTS AND ACREAGES UNDER COMMERCIAL USE.	78,780,180	78,486,075
NA-M	MINERAL INTERESTS	0	0
AG-LS1	IMPROVEMENTS AND STRUCTURES CLASSIFIED AS AGRICULTURAL WITHIN CORPORATE LIMITS ON LEASED SITE LAND.	0	0
AG-LSO1	IMPROVEMENTS AND STRUCTURES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS ON LEASED SITE LAND.	20,020	18,900
AG-LS2	IMPROVEMENTS AND STRUCTURES CLASSIFIED AS AGRICULTURAL WITHIN CORPORATE LIMITS ON LEASED SITE LAND, UNDER COMMERCIAL USE.	0	0
AG-LSO2	IMPROVEMENTS AND STRUCTURES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS ON LEASED SITE LAND, UNDER COMMERCIAL USE.	0	0
NA-LS1	IMPROVEMENTS AND STRUCTURES WITHIN CORPORATE LIMITS ON LEASED SITE LAND.	22,875	22,390
NA-LSO1	IMPROVEMENTS AND STRUCTURES WITHOUT CORPORATE LIMITS ON LEASED SITE LAND.	486,640	599,980
NA-LS2	IMPROVEMENTS AND STRUCTURES WITHIN CORPORATE LIMITS ON LEASED SITE LAND UNDER COMMERCIAL USE.	328,305	326,400
NA-LSO2	IMPROVEMENTS AND STRUCTURES WITHOUT CORPORATE LIMITS ON LEASED SITE LAND UNDER COMMERCIAL USE.	8,645	12,580
	TOTAL ASSESSED LESS EXEMPTIONS	366,524,285	367,599,600
	EXEMPTIONS	7,519,340	7,573,160

1987 RECAP INFORMATION - TAXES PAYABLE 1988 COUNTY: BROOKINGS

	TAXABLE VALUATION	LEVY	AMOUNT OF TAX
AG LANDS-OUTSIDE CORPORATE LIMITS	72,925,566		2,935,577.06
NON AG LANDS-OUTSIDE CORPORATE LIMITS	23,032,803		1,258,038.86
AG LOTS-WITHIN CORPORATE LIMITS	876,609		45,532.00
NON AG LOTS-WITHIN CORPORATE LIMITS	123,074,385		7,873,316.36
TOTAL REAL PROPERTY	219,909,363		12,112,464.28
RAILROAD	0		0.00
TELEGRAPH	1,279		80.68
ELECTRIC, LIGHT, GAS, WATER, ETC.	2,921,960		181,756.44
TELEPHONE-WITHIN CORPORATE LIMITS	395,770		26,095.90
TOTAL REAL PROPERTY PLUS UTILITIES	223,228,372		12,320,397.30
TELEPHONE-WITHOUT CORPORATE LIMITS	655,800	43.73	28,678.13
SPECIAL ASSESSMENTS			264,097.26
TOTAL TAXES FOR BROOKINGS COUNTY			12,613,172.69
COUNTY GENERAL	223,228,372	6.75	1,506,791.56
SNOW REMOVAL		0.16	35,716.54
ROAD AND BRIDGE RESERVE		0.00	0.00
COURTHOUSE		0.83	185,279.55
AG BUILDING		0.00	0.00
HOSPITAL		0.20	44,645.67
BONDS		0.00	0.00
	0	0.00	0.00
	0	0.00	0.00
	0	0.00	0.00
SUBTOTAL	223,228,372	7.94	1,772,433.32
SECONDARY ROAD	0	0.00	0.00
FIREFIGHTING	0	0.00	0.00
RAILROAD AUTHORITY	0	0.00	0.00
AIRPORT AUTHORITY	0	0.00	0.00
TELEPHONE-WITHOUT CORPORATE LIMITS	655,800	43.73	28,678.13
SPECIAL ASSESSMENTS			264,097.26
TOTAL TAXES - COUNTY PURPOSES			2,065,208.71
OTHER ENTITIES			
WATER DISTRICTS	223,228,372	0.00	17,858.27
RURAL FIRE	0	0.00	0.00
OTHER	0		0.00
TOWNSHIPS	96,505,689		283,333.70

Individual Townships, their levies and taxes are listed in another section of this report)

CITIES NAME	SCHOOL DISTRICT			
ARLINGTON	38-1	214,605	16.12	2,825.24
AURORA	5-1	2,500,675	16.00	40,010.80
BROOKINGS	5-1	108,566,940	8.42	914,133.63
BRUCE	5-5	1,009,748	35.76	36,108.58
BUSHNELL	5-1	311,269	12.45	3,875.30
ELKTON	503	3,173,632	17.46	55,411.61
SINAI	5-5	538,839	36.00	19,398.21
VOLGA	5-5	8,314,268	11.13	92,537.80
WHITE	5-2	2,092,707	20.71	43,339.96
TOTAL - CITIES		126,722,683		1,207,641.13

(! INDICATES TAXABLE VALUES ADJUSTED FOR CITY PURPOSES ONLY)

SCHOOL DISTRICTS

NAME	NUMBER	AG	NON AG	AG LEVY	NA LEVY	
* ASTORIA	19-1	634,099	44,514	26.00	42.00	18,356.16
* ESTELLINE	28-2	3,526,591	464,360	23.03	33.50	96,773.45
* ARLINGTON	38-1	8,233,923	1,870,534	29.37	45.33	326,621.63
BROOKINGS	5-1	16,647,654	123,466,584	30.84	46.63	6,270,660.46
DEUBROOK	5-2	9,729,600	3,317,997	28.74	42.19	419,614.99
ELKTON	5-3	14,484,537	4,951,252	30.04	43.82	652,079.35
LAKE HENDRICKS	5-4	2,568,927	1,256,964	17.16	24.32	74,652.15
SIOUX VALLEY	5-5	17,460,846	13,597,781	31.42	46.46	1,180,372.69
TOTAL - SCHOOLS		73,286,177	148,969,986			9,039,130.88

(* INDICATES OVERLAPPING SCHOOL DISTRICT - TAXABLE VALUES ADJUSTED FOR SCHOOL PURPOSES ONLY)

TOTAL TAXES IN BROOKINGS COUNTY 12,613,172.69

MOB!LE HOME INFORMATION

NUMBER REGISTERED:	891	FULL AND TRUE VALUATION:	5,908,008.00
TAXABLE VALUE:	3,131,224.00	TAXES ON MOBILE HOMES:	117,560.14

PERCENT OF TOTAL TAXES RECEIVED BY:

COUNTY:	16.37	SCHOOL:	71.66	CITIES:	9.57
TOWNSHIPS:	2.25	WATER DISTRICTS:	0.14	RURAL FIRE DISTRICTS:	0.00
		OTHER DISTRICTS:	0.00		

COUNTY BROWN

		1987 VALUATIONS	1988 VALUATIONS
AG-A	LAND CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS	230,879,600	230,723,385
AG-A1	IMPROVEMENTS AND STRUCTURES ON LAND CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS, LESS DWELLINGS AND AUTOMOBILE GARAGES.	5,213,215	5,362,525
NA-A1	DWELLINGS AND AUTOMOBILE GARAGES ON LAND CLASSIFED AS AGRICULTURAL WITHOUT CORPORATE LIMITS.	13,230,660	13,070,880
AG-AC	LAND CLASSIFIED AS AGRILCULTURAL WITHOUT CORPORATE LIMITS, UNDER COMMERCIAL USE	0	0
NA-AC2	IMPROVEMENTS AND STRUCTURES ON LAND CLASSIFIED AS AGRICULTURAL UNDER COMMERCIAL USE.	1,160,340	1,504,090
AG-C	PLATTED LOTS AND ACREAGES WITHOUT CORPORATE LIMITS CLASSIFIED AS AGRICULTURAL	3,160,200	3,146,650
AG-C1	IMPROVEMENTS AND STRUCTURES ON PLATTED LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS, LESS DWELLINGS AND AUTOMOBILE GARAGES	458,425	462,150
NA-C1	DWELLINGS AND AUTOMOBILE GARAGES ON PLATTED LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS.	4,237,410	4,285,855
AG-CC	PLATTED LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS IMPROVED OR UNIMPROVED, UNDER COMMERCIAL USE.	35,080	35,080
AG-CC2	IMPROVEMENTS AND STRUCTURES ON PLATTED LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS UNDER COMMERCIAL USE.	208,315	139,000
NA-C	PLATTED LOTS AND ACREAGES WITHOUT CORPORATE LIMITS.	7,716,570	7,663,305
NA-C1	IMPROVEMENTS AND STRUCTURES ON PLATTED LOTS AND ACREAGES WITHOUT CORPORATE LIMITS.	30,912,765	31,299,550
NA-CC	PLATTED LOTS AND ACREAGES WITHOUT CORPORATE LIMITS IMPROVED OR UNIMPROVED, UNDER COMMERCIAL USE.	2,527,900	2,428,530
NA-CC2	IMPROVEMENTS AND STRUCTURES ON PLATTED LOTS AND ACREAGES WITHOUT CORPORATE LIMITS, UNDER COMMERCIAL USE.	8,767,800	8,957,955
AG-D	CITY OR TOWN LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL.	405,020	408,750
AG-D1	AGRICULTURAL IMPROVEMENTS AND STRUCTURES LESS DWELLINGS AND AUTOMOBILE GARAGES ON CITY OR TOWN LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL.	70,550	79,430
NA-D1	DWELLINGS AND AUTOMOBILE GARAGES ON CITY OR TOWN LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL.	98,710	140,465
AG-DC	CITY OR TOWN LOTS AND ACREAGES IMPROVED OR UNIMPROVED CLASSIFIED AS AGRICULTURAL FOR COMMERCIAL USE.	4,470	4,470
AG-DC2	IMPROVEMENTS AND STRUCTURES CLASSIFIED AS AGRICULTURAL ON CITY OR TOWN LOTS AND ACREAGES.	31,105	31,105
NA-D	LOTS AND ACREAGES IN CITY OR TOWN.	34,466,295	34,423,186
NA-D1	IMPROVEMENTS AND STRUCTURES ON CITY OR TOWN LOTS AND ACREAGES.	206,866,060	209,581,115
NA-DC	CITY OR TOWN LOTS AND ACREAGES IMPROVED OR UNIMPROVED, UNDER COMMERCIAL USE.	18,387,610	18,909,920
NA-DC2	IMPROVEMENTS AND STRUCTURES ON CITY OR TOWN LOTS AND ACREAGES UNDER COMMERCIAL USE.	72,860,248	76,442,235
NA-M	MINERAL INTERESTS	0	0
AG-LS1	IMPROVEMENTS AND STRUCTURES CLASSIFIED AS AGRICULTURAL WITHIN CORPORATE LIMITS ON LEASED SITE LAND.	7,195	6,715
AG-LSO1	IMPROVEMENTS AND STRUCTURES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS ON LEASED SITE LAND.	286,530	356,240
AG-LS2	IMPROVEMENTS AND STRUCTURES CLASSIFIED AS AGRICULTURAL WITHIN CORPORATE LIMITS ON LEASED SITE LAND, UNDER COMMERCIAL USE.	0	0
AG-LSO2	IMPROVEMENTS AND STRUCTURES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS ON LEASED SITE LAND, UNDER COMMERCIAL USE.	0	0
NA-LS1	IMPROVEMENTS AND STRUCTURES WITHIN CORPORATE LIMITS ON LEASED SITE LAND.	0	0
NA-LSO1	IMPROVEMENTS AND STRUCTURES WITHOUT CORPORATE LIMITS ON LEASED SITE LAND.	140,220	190,045
NA-LS2	IMPROVEMENTS AND STRUCTURES WITHIN CORPORATE LIMITS ON LEASED SITE LAND UNDER COMMERCIAL USE.	1,160,715	1,094,600
NA-LSO2	IMPROVEMENTS AND STRUCTURES WITHOUT CORPORATE LIMITS ON LEASED SITE LAND UNDER COMMERCIAL USE.	1,269,975	883,585
	TOTAL ASSESSED LESS EXEMPTIONS	644,562,983	651,630,816
	EXEMPTIONS	8,528,335	8,492,940

1987 RECAP INFORMATION - TAXES PAYABLE 1988 COUNTY: BROWN

	TAXABLE VALUATION	LEVY	AMOUNT OF TAX
AG LANDS-OUTSIDE CORPORATE LIMITS	107,927,600		4,468,581.90
NON AG LANDS-OUTSIDE CORPORATE LIMITS	31,509,491		1,985,712.01
AG LOTS-WITHIN CORPORATE LIMITS	233,273		12,836.35
NON AG LOTS-WITHIN CORPORATE LIMITS	150,504,730		12,338,051.57
TOTAL REAL PROPERTY	290,175,094		18,805,181.83
RAILROAD	0		0.00
TELEGRAPH	6,527		518.86
ELECTRIC, LIGHT, GAS, WATER, ETC.	20,924,704		1,289,985.06
TELEPHONE-WITHIN CORPORATE LIMITS	6,657,593		528,411.23
TOTAL REAL PROPERTY PLUS UTILITIES	317,763,918		20,624,096.98
TELEPHONE-WITHOUT CORPORATE LIMITS	1,556,569	47.30	73,625.71
SPECIAL ASSESSMENTS			279,101.26
TOTAL TAXES FOR BROWN COUNTY			20,976,823.95
COUNTY GENERAL	317,763,918	9.68	3,063,457.77
SNOW REMOVAL		0.05	15,823.77
ROAD AND BRIDGE RESERVE		1.58	500,027.23
COURTHOUSE		0.09	28,482.43
AG BUILDING		0.00	0.00
HOSPITAL		0.00	0.00
BONDS		0.00	0.00
LIBRARY	158,072,198	0.25	39,332.15
FIRE	168,011,119	0.05	8,361.49
	0	0.00	0.00
SUBTOTAL	317,763,918	11.70	3,655,484.84
SECONDARY ROAD	0	0.00	0.00
FIREFIGHTING	0	0.00	0.00
RAILROAD AUTHORITY	0	0.00	0.00
AIRPORT AUTHORITY	0	0.00	0.00
TELEPHONE-WITHOUT CORPORATE LIMITS	1,556,569	47.30	73,625.71
SPECIAL ASSESSMENTS			279,101.26
TOTAL TAXES - COUNTY PURPOSES			4,008,211.81
OTHER ENTITIES			
WATER DISTRICTS	317,763,918	0.00	136,083.48
RURAL FIRE	0	0.00	0.00
OTHER	-0		15,980.58
TOWNSHIPS	155,329,360		436,956.43

Individual Townships, their levies and taxes are listed in another section of this report)

CITIES NAME	SCHOOL DISTRICT			
ABERDEEN	6-1	149,752,799	22.50	3,357,950.65
CLAREMONT	45-2	545,845	29.03	14,571.47
COLUMBIA	6-3	680,222	18.20	12,380.15
FREDERICK	6-2	1,391,678	26.78	37,268.79
GROTON	6-3	6,502,358	15.36	99,983.76
HECLA	6-4	1,499,040	24.58	36,846.02
STRATFORD	6-5	283,375	18.57	5,261.91
VERDON	56-1	23,229	6.46	147.37
WARNER	6-5	1,552,396	13.25	20,568.89
WESTPORT	6-2	203,616	10.06	2,048.24
TOTAL - CITIES		162,434,558		3,587,027.25

(! INDICATES TAXABLE VALUES ADJUSTED FOR CITY PURPOSES ONLY)

SCHOOL DISTRICTS

NAME	NUMBER	AG	NON AG	AG LEVY	NA LEVY	
* BRITTON	45-1	534,743	61,517	28.10	44.02	17,866.87
* LANFORD	45-2	4,095,084	887,887	19.38	29.00	106,248.04
* CONDE	56-1	2,153,516	1,146,835	16.49	23.25	65,840.78
* NORTHWESTERN	56-3	563,181	181,876	19.48	29.65	16,805.70
ABERDEEN	6-1	31,574,787	223,402,099	25.86	40.03	9,796,805.20
ELM VALLEY	6-2	16,167,409	2,450,088	26.38	40.99	545,066.41
GROTON	6-3	37,069,816	9,280,894	24.16	36.30	1,315,411.79
HECLA-HOUGHTON	6-4	10,140,564	2,104,771	26.89	40.33	366,557.28
WARNER	6-5	12,070,517	6,433,863	26.12	38.31	561,962.33
TOTAL - SCHOOLS		114,369,617	245,949,830			12,792,564.40

(* INDICATES OVERLAPPING SCHOOL DISTRICT - TAXABLE VALUES ADJUSTED FOR SCHOOL PURPOSES ONLY)

TOTAL TAXES IN BROWN COUNTY 20,976,823.95

MOBILE HOME INFORMATION

NUMBER REGISTERED:	1,058	FULL AND TRUE VALUATION:	7,649,723.00
TAXABLE VALUE:	4,983,140.00	TAXES ON MOBILE HOMES:	169,212.21

PERCENT OF TOTAL TAXES RECEIVED BY:

COUNTY:	19.11	SCHOOL:	60.98	CITIES:	17.10
TOWNSHIPS:	2.08	WATER DISTRICTS:	0.65	RURAL FIRE DISTRICTS:	0.00
		OTHER DISTRICTS:	0.08		

COUNTY BRULE

		1987 VALUATIONS	1988 VALUATIONS
AG-A	LAND CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS	78,793,050	70,841,240
AG-A1	IMPROVEMENTS AND STRUCTURES ON LAND CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS, LESS DWELLINGS AND AUTOMOBILE GARAGES.	1,076,920	1,103,575
NA-A1	DWELLINGS AND AUTOMOBILE GARAGES ON LAND CLASSIFED AS AGRICULTURAL WITHOUT CORPORATE LIMITS.	4,133,150	4,119,990
AG-AC	LAND CLASSIFIED AS AGRILCULTURAL WITHOUT CORPORATE LIMITS, UNDER COMMERCIAL USE	0	0
NA-AC2	IMPROVEMENTS AND STRUCTURES ON LAND CLASSIFIED AS AGRICULTURAL UNDER COMMERCIAL USE.	15,175	30,285
AG-C	PLATTED LOTS AND ACREAGES WITHOUT CORPORATE LIMITS CLASSIFIED AS AGRICULTURAL	125	125
AG-C1	IMPROVEMENTS AND STRUCTURES ON PLATTED LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS, LESS DWELLINGS AND AUTOMOBILE GARAGES	0	0
NA-C1	DWELLINGS AND AUTOMOBILE GARAGES ON PLATTED LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS.	0	0
AG-CC	PLATTED LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS IMPROVED OR UNIMPROVED, UNDER COMMERCIAL USE.	0	0
AG-CC2	IMPROVEMENTS AND STRUCTURES ON PLATTED LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS UNDER COMMERCIAL USE.	0	0
NA-C	PLATTED LOTS AND ACREAGES WITHOUT CORPORATE LIMITS.	278,870	306,680
NA-C1	IMPROVEMENTS AND STRUCTURES ON PLATTED LOTS AND ACREAGES WITHOUT CORPORATE LIMITS.	1,738,055	1,899,155
NA-CC	PLATTED LOTS AND ACREAGES WITHOUT CORPORATE LIMITS IMPROVED OR UNIMPROVED, UNDER COMMERCIAL USE.	500,869	500,232
NA-CC2	IMPROVEMENTS AND STRUCTURES ON PLATTED LOTS AND ACREAGES WITHOUT CORPORATE LIMITS, UNDER COMMERCIAL USE.	1,351,100	1,375,320
AG-D	CITY OR TOWN LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL.	307,351	276,003
AG-D1	AGRICULTURAL IMPROVEMENTS AND STRUCTURES LESS DWELLINGS AND AUTOMOBILE GARAGES ON CITY OR TOWN LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL.	9,780	9,780
NA-D1	DWELLINGS AND AUTOMOBILE GARAGES ON CITY OR TOWN LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL.	26,645	26,645
AG-DC	CITY OR TOWN LOTS AND ACREAGES IMPROVED OR UNIMPROVED CLASSIFIED AS AGRICULTURAL FOR COMMERCIAL USE.	0	0
AG-DC2	IMPROVEMENTS AND STRUCTURES CLASSIFIED AS AGRICULTURAL ON CITY OR TOWN LOTS AND ACREAGES.	0	0
NA-D	LOTS AND ACREAGES IN CITY OR TOWN.	4,958,330	4,961,265
NA-D1	IMPROVEMENTS AND STRUCTURES ON CITY OR TOWN LOTS AND ACREAGES.	19,664,255	19,687,800
NA-DC	CITY OR TOWN LOTS AND ACREAGES IMPROVED OR UNIMPROVED, UNDER COMMERCIAL USE.	1,587,745	1,597,015
NA-DC2	IMPROVEMENTS AND STRUCTURES ON CITY OR TOWN LOTS AND ACREAGES UNDER COMMERCIAL USE.	7,399,565	7,456,060
NA-M	MINERAL INTERESTS	0	0
AG-LS1	IMPROVEMENTS AND STRUCTURES CLASSIFIED AS AGRICULTURAL WITHIN CORPORATE LIMITS ON LEASED SITE LAND.	0	0
AG-LSO1	IMPROVEMENTS AND STRUCTURES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS ON LEASED SITE LAND.	0	0
AG-LS2	IMPROVEMENTS AND STRUCTURES CLASSIFIED AS AGRICULTURAL WITHIN CORPORATE LIMITS ON LEASED SITE LAND, UNDER COMMERCIAL USE.	0	0
AG-LSO2	IMPROVEMENTS AND STRUCTURES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS ON LEASED SITE LAND, UNDER COMMERCIAL USE.	0	0
NA-LS1	IMPROVEMENTS AND STRUCTURES WITHIN CORPORATE LIMITS ON LEASED SITE LAND.	0	0
NA-LSO1	IMPROVEMENTS AND STRUCTURES WITHOUT CORPORATE LIMITS ON LEASED SITE LAND.	3,885	3,885
NA-LS2	IMPROVEMENTS AND STRUCTURES WITHIN CORPORATE LIMITS ON LEASED SITE LAND UNDER COMMERCIAL USE.	695,245	762,655
NA-LSO2	IMPROVEMENTS AND STRUCTURES WITHOUT CORPORATE LIMITS ON LEASED SITE LAND UNDER COMMERCIAL USE.	65,585	71,645
	TOTAL ASSESSED LESS EXEMPTIONS	122,605,700	115,029,355
	EXEMPTIONS	3,520,370	3,536,325

1987 RECAP INFORMATION - TAXES PAYABLE 1988 COUNTY: BRULE

	TAXABLE VALUATION	LEVY	AMOUNT OF TAX
AG LANDS-OUTSIDE CORPORATE LIMITS	35,931,960		1,411,444.97
NON AG LANDS-OUTSIDE CORPORATE LIMITS	3,640,473		190,379.99
AG LOTS-WITHIN CORPORATE LIMITS	142,709		8,501.16
NON AG LOTS-WITHIN CORPORATE LIMITS	15,449,317		1,116,978.45
TOTAL REAL PROPERTY	55,164,459		2,727,304.57
RAILROAD	0		0.00
TELEGRAPH	0		0.00
ELECTRIC, LIGHT, GAS, WATER, ETC.	1,070,285		72,388.43
TELEPHONE-WITHIN CORPORATE LIMITS	553,206		40,135.15
TOTAL REAL PROPERTY PLUS UTILITIES	56,787,950		2,839,828.15
TELEPHONE-WITHOUT CORPORATE LIMITS	816,948	40.55	33,127.24
SPECIAL ASSESSMENTS			0.00
TOTAL TAXES FOR BRULE COUNTY			2,872,955.39
COUNTY GENERAL	56,787,950	12.16	690,541.47
SNOW REMOVAL		0.53	30,097.61
ROAD AND BRIDGE RESERVE		1.00	56,787.95
COURTHOUSE		0.00	0.00
AG BUILDING		0.00	0.00
HOSPITAL		0.00	0.00
BONDS		0.00	0.00
	0	0.42	0.00
FIRE	56,787,950	0.00	23,850.93
	0	0.00	0.00
SUBTOTAL	56,787,950	14.11	801,277.96
SECONDARY ROAD	781,868	0.00	0.00
FIREFIGHTING	0	0.00	0.00
RAILROAD AUTHORITY	0	0.00	0.00
AIRPORT AUTHORITY	0	0.00	0.00
TELEPHONE-WITHOUT CORPORATE LIMITS	816,948	40.55	33,127.24
SPECIAL ASSESSMENTS			0.00
TOTAL TAXES - COUNTY PURPOSES			834,405.20
OTHER ENTITIES			
WATER DISTRICTS	56,787,950	0.23	13,061.23
RURAL FIRE	0	0.00	0.00
OTHER	0		0.00
TOWNSHIPS	39,040,593		28,259.04

Individual Townships, their levies and taxes are listed in another section of this report)

CITIES NAME	SCHOOL DISTRICT			
CHAMBERLAIN	7-1	13,517,577	20.85	281,841.48
KIMBALL	7-2	2,766,061	21.78	60,244.81
PUKWANA	7-1	681,851	14.67	10,002.75
TOTAL - CITIES		16,965,489		352,089.04

(! INDICATES TAXABLE VALUES ADJUSTED FOR CITY PURPOSES ONLY)

SCHOOL DISTRICTS

NAME	NUMBER	AG	NON AG	AG LEVY	NA LEVY	
* WHITE LAKE	1-3	458,616	26,048	22.97	34.97	11,445.31
* PLATTE	11-3	2,145,544	226,684	27.74	43.74	69,432.56
* WESSINGTON SPRINGS	36-2	42,519	7,125	28.42	41.66	1,505.22
CHAMBERLAIN	7-1	12,912,412	16,760,325	24.68	37.36	944,844.07
KIMBALL	7-2	19,959,598	3,687,157	24.21	36.53	617,913.72
TOTAL - SCHOOLS		35,518,689	20,707,339			1,645,140.88

(* INDICATES OVERLAPPING SCHOOL DISTRICT - TAXABLE VALUES ADJUSTED FOR SCHOOL PURPOSES ONLY)

TOTAL TAXES IN BRULE COUNTY 2,872,955.39

MOBILE HOME INFORMATION

NUMBER REGISTERED:	259	FULL AND TRUE VALUATION:	1,902,739.00
TAXABLE VALUE:	482,865.00	TAXES ON MOBILE HOMES:	39,466.71

PERCENT OF TOTAL TAXES RECEIVED BY:

COUNTY:	29.04	SCHOOL:	57.26	CITIES:	12.26
TOWNSHIPS:	0.98	WATER DISTRICTS:	0.45	RURAL FIRE DISTRICTS:	0.00
		OTHER DISTRICTS:	0.00		

COUNTY BUFFALO

		1987 VALUATIONS	1988 VALUATIONS
AG-A	LAND CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS	26,511,499	23,860,348
AG-A1	IMPROVEMENTS AND STRUCTURES ON LAND CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS, LESS DWELLINGS AND AUTOMOBILE GARAGES.	118,109	131,454
NA-A1	DWELLINGS AND AUTOMOBILE GARAGES ON LAND CLASSIFED AS AGRICULTURAL WITHOUT CORPORATE LIMITS.	527,184	533,916
AG-AC	LAND CLASSIFIED AS AGRILCULTURAL WITHOUT CORPORATE LIMITS, UNDER COMMERCIAL USE	116	100
NA-AC2	IMPROVEMENTS AND STRUCTURES ON LAND CLASSIFIED AS AGRICULTURAL UNDER COMMERCIAL USE.	3,400	3,400
AG-C	PLATTED LOTS AND ACREAGES WITHOUT CORPORATE LIMITS CLASSIFIED AS AGRICULTURAL	0	0
AG-C1	IMPROVEMENTS AND STRUCTURES ON PLATTED LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS, LESS DWELLINGS AND AUTOMOBILE GARAGES	0	0
NA-C1	DWELLINGS AND AUTOMOBILE GARAGES ON PLATTED LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS.	0	0
AG-CC	PLATTED LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS IMPROVED OR UNIMPROVED, UNDER COMMERCIAL USE.	0	0
AG-CC2	IMPROVEMENTS AND STRUCTURES ON PLATTED LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS UNDER COMMERCIAL USE.	0	0
NA-C	PLATTED LOTS AND ACREAGES WITHOUT CORPORATE LIMITS.	12,625	12,625
NA-C1	IMPROVEMENTS AND STRUCTURES ON PLATTED LOTS AND ACREAGES WITHOUT CORPORATE LIMITS.	90,940	90,405
NA-CC	PLATTED LOTS AND ACREAGES WITHOUT CORPORATE LIMITS IMPROVED OR UNIMPROVED, UNDER COMMERCIAL USE.	6,690	6,690
NA-CC2	IMPROVEMENTS AND STRUCTURES ON PLATTED LOTS AND ACREAGES WITHOUT CORPORATE LIMITS, UNDER COMMERCIAL USE.	123,885	121,353
AG-D	CITY OR TOWN LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL.	0	0
AG-D1	AGRICULTURAL IMPROVEMENTS AND STRUCTURES LESS DWELLINGS AND AUTOMOBILE GARAGES ON CITY OR TOWN LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL.	0	0
NA-D1	DWELLINGS AND AUTOMOBILE GARAGES ON CITY OR TOWN LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL.	0	0
AG-DC	CITY OR TOWN LOTS AND ACREAGES IMPROVED OR UNIMPROVED CLASSIFIED AS AGRICULTURAL FOR COMMERCIAL USE.	0	0
AG-DC2	IMPROVEMENTS AND STRUCTURES CLASSIFIED AS AGRICULTURAL ON CITY OR TOWN LOTS AND ACREAGES.	0	0
NA-D	LOTS AND ACREAGES IN CITY OR TOWN.	0	0
NA-D1	IMPROVEMENTS AND STRUCTURES ON CITY OR TOWN LOTS AND ACREAGES.	0	0
NA-DC	CITY OR TOWN LOTS AND ACREAGES IMPROVED OR UNIMPROVED, UNDER COMMERCIAL USE.	0	0
NA-DC2	IMPROVEMENTS AND STRUCTURES ON CITY OR TOWN LOTS AND ACREAGES UNDER COMMERCIAL USE.	0	0
NA-M	MINERAL INTERESTS	0	0
AG-LS1	IMPROVEMENTS AND STRUCTURES CLASSIFIED AS AGRICULTURAL WITHIN CORPORATE LIMITS ON LEASED SITE LAND.	0	0
AG-LSO1	IMPROVEMENTS AND STRUCTURES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS ON LEASED SITE LAND.	0	0
AG-LS2	IMPROVEMENTS AND STRUCTURES CLASSIFIED AS AGRICULTURAL WITHIN CORPORATE LIMITS ON LEASED SITE LAND, UNDER COMMERCIAL USE.	0	0
AG-LSO2	IMPROVEMENTS AND STRUCTURES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS ON LEASED SITE LAND, UNDER COMMERCIAL USE.	0	0
NA-LS1	IMPROVEMENTS AND STRUCTURES WITHIN CORPORATE LIMITS ON LEASED SITE LAND.	0	0
NA-LSO1	IMPROVEMENTS AND STRUCTURES WITHOUT CORPORATE LIMITS ON LEASED SITE LAND.	0	0
NA-LS2	IMPROVEMENTS AND STRUCTURES WITHIN CORPORATE LIMITS ON LEASED SITE LAND UNDER COMMERCIAL USE.	0	0
NA-LSO2	IMPROVEMENTS AND STRUCTURES WITHOUT CORPORATE LIMITS ON LEASED SITE LAND UNDER COMMERCIAL USE.	0	0
	TOTAL ASSESSED LESS EXEMPTIONS	27,394,448	24,760,291
	EXEMPTIONS	570,555	569,299

1987 RECAP INFORMATION - TAXES PAYABLE 1988 COUNTY: BUFFALO

	TAXABLE VALUATION	LEVY	AMOUNT OF TAX
AG LANDS-OUTSIDE CORPORATE LIMITS	9,054,109		497,962.06
NON AG LANDS-OUTSIDE CORPORATE LIMITS	260,003		21,606.44
AG LOTS-WITHIN CORPORATE LIMITS	0		0.00
NON AG LOTS-WITHIN CORPORATE LIMITS	0		0.00
TOTAL REAL PROPERTY	9,314,112		519,568.50
RAILROAD	0		0.00
TELEGRAPH	0		0.00
ELECTRIC, LIGHT, GAS, WATER, ETC.	0		0.00
TELEPHONE-WITHIN CORPORATE LIMITS	0		0.00
TOTAL REAL PROPERTY PLUS UTILITIES	9,314,112		519,568.50
TELEPHONE-WITHOUT CORPORATE LIMITS	19,768	55.78	1,102.66
SPECIAL ASSESSMENTS			0.00
TOTAL TAXES FOR BUFFALO COUNTY			520,671.16
COUNTY GENERAL	93,114,112	16.33	152,099.45
SNOW REMOVAL		1.62	15,088.86
ROAD AND BRIDGE RESERVE		0.00	0.00
COURTHOUSE		0.00	0.00
AG BUILDING		0.00	0.00
HOSPITAL		0.00	0.00
BONDS		0.00	0.00
	0	0.00	0.00
	0	0.00	0.00
	0	0.00	0.00
SUBTOTAL	93,114,112	17.95	167,188.31
SECONDARY ROAD	7,987,337	0.68	5,431.38
FIREFIGHTING	0	0.00	0.00
RAILROAD AUTHORITY	0	0.00	0.00
AIRPORT AUTHORITY	0	0.00	0.00
TELEPHONE-WITHOUT CORPORATE LIMITS	19,768	55.78	1,102.66
SPECIAL ASSESSMENTS			0.00
TOTAL TAXES - COUNTY PURPOSES			173,722.35
OTHER ENTITIES			
WATER DISTRICTS	9,314,112	0.31	2,887.37
RURAL FIRE	0	0.00	0.00
OTHER	0		0.00
TOWNSHIPS	1,326,775		2,003.43

Individual Townships, their levies and taxes are listed in another section of this report)

CITIES NAME	SCHOOL DISTRICT		
TOTAL - CITIES		0	0.00

(! INDICATES TAXABLE VALUES ADJUSTED FOR CITY PURPOSES ONLY)

SCHOOL DISTRICTS

NAME	NUMBER	AG	NON AG	AG LEVY	NA LEVY	
* MILLER	29-1	70,159	8,064	17.42	25.43	1,437.28
* WESSINGTON SPRINGS	36-2	6,810,537	224,462	28.42	41.66	202,906.54
* CHAMBERLAIN	7-1	4,292,535	150,183	24.68	37.36	111,550.60
* KIMBALL	7-2	1,020,462	39,918	24.21	36.53	26,163.59
TOTAL - SCHOOLS		12,193,693	422,627			342,058.01

(* INDICATES OVERLAPPING SCHOOL DISTRICT - TAXABLE VALUES ADJUSTED FOR SCHOOL PURPOSES ONLY)

TOTAL TAXES IN BUFFALO COUNTY	520,671.16

MOBILE HOME INFORMATION

NUMBER REGISTERED:	29	FULL AND TRUE VALUATION:	134,287.00
TAXABLE VALUE:	40,171.00	TAXES ON MOBILE HOMES:	2,739.00

PERCENT OF TOTAL TAXES RECEIVED BY:

COUNTY:	33.37	SCHOOL:	65.70	CITIES:	0.00
TOWNSHIPS:	0.38	WATER DISTRICTS:	0.55	RURAL FIRE DISTRICTS:	0.00
		OTHER DISTRICTS:	0.00		

COUNTY BUTTE

		1987 VALUATIONS	1988 VALUATIONS
AG-A	LAND CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS	71,643,665	55,795,630
AG-A1	IMPROVEMENTS AND STRUCTURES ON LAND CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS, LESS DWELLINGS AND AUTOMOBILE GARAGES.	1,983,380	1,990,950
NA-A1	DWELLINGS AND AUTOMOBILE GARAGES ON LAND CLASSIFED AS AGRICULTURAL WITHOUT CORPORATE LIMITS.	8,466,568	8,571,050
AG-AC	LAND CLASSIFIED AS AGRILCULTURAL WITHOUT CORPORATE LIMITS, UNDER COMMERCIAL USE	0	0
NA-AC2	IMPROVEMENTS AND STRUCTURES ON LAND CLASSIFIED AS AGRICULTURAL UNDER COMMERCIAL USE.	25,553	57,210
AG-C	PLATTED LOTS AND ACREAGES WITHOUT CORPORATE LIMITS CLASSIFIED AS AGRICULTURAL	165,407	186,840
AG-C1	IMPROVEMENTS AND STRUCTURES ON PLATTED LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS, LESS DWELLINGS AND AUTOMOBILE GARAGES	71,449	45,160
NA-C1	DWELLINGS AND AUTOMOBILE GARAGES ON PLATTED LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS.	749,776	991,150
AG-CC	PLATTED LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS IMPROVED OR UNIMPROVED, UNDER COMMERCIAL USE.	40,652	19,210
AG-CC2	IMPROVEMENTS AND STRUCTURES ON PLATTED LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS UNDER COMMERCIAL USE.	363,676	363,680
NA-C	PLATTED LOTS AND ACREAGES WITHOUT CORPORATE LIMITS.	1,820,294	1,898,410
NA-C1	IMPROVEMENTS AND STRUCTURES ON PLATTED LOTS AND ACREAGES WITHOUT CORPORATE LIMITS.	4,990,589	5,293,420
NA-CC	PLATTED LOTS AND ACREAGES WITHOUT CORPORATE LIMITS IMPROVED OR UNIMPROVED, UNDER COMMERCIAL USE.	470,848	440,120
NA-CC2	IMPROVEMENTS AND STRUCTURES ON PLATTED LOTS AND ACREAGES WITHOUT CORPORATE LIMITS, UNDER COMMERCIAL USE.	2,788,557	2,735,260
AG-D	CITY OR TOWN LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL.	23,299	12,670
AG-D1	AGRICULTURAL IMPROVEMENTS AND STRUCTURES LESS DWELLINGS AND AUTOMOBILE GARAGES ON CITY OR TOWN LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL.	0	0
NA-D1	DWELLINGS AND AUTOMOBILE GARAGES ON CITY OR TOWN LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL.	32,893	28,680
AG-DC	CITY OR TOWN LOTS AND ACREAGES IMPROVED OR UNIMPROVED CLASSIFIED AS AGRICULTURAL FOR COMMERCIAL USE.	0	0
AG-DC2	IMPROVEMENTS AND STRUCTURES CLASSIFIED AS AGRICULTURAL ON CITY OR TOWN LOTS AND ACREAGES.	0	0
NA-D	LOTS AND ACREAGES IN CITY OR TOWN.	6,500,931	6,485,250
NA-D1	IMPROVEMENTS AND STRUCTURES ON CITY OR TOWN LOTS AND ACREAGES.	29,708,374	29,674,190
NA-DC	CITY OR TOWN LOTS AND ACREAGES IMPROVED OR UNIMPROVED, UNDER COMMERCIAL USE.	2,747,891	2,785,940
NA-DC2	IMPROVEMENTS AND STRUCTURES ON CITY OR TOWN LOTS AND ACREAGES UNDER COMMERCIAL USE.	15,906,714	15,816,750
NA-M	MINERAL INTERESTS	0	0
AG-LS1	IMPROVEMENTS AND STRUCTURES CLASSIFIED AS AGRICULTURAL WITHIN CORPORATE LIMITS ON LEASED SITE LAND.	0	0
AG-LSO1	IMPROVEMENTS AND STRUCTURES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS ON LEASED SITE LAND.	56,637	56,640
AG-LS2	IMPROVEMENTS AND STRUCTURES CLASSIFIED AS AGRICULTURAL WITHIN CORPORATE LIMITS ON LEASED SITE LAND, UNDER COMMERCIAL USE.	0	0
AG-LSO2	IMPROVEMENTS AND STRUCTURES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS ON LEASED SITE LAND, UNDER COMMERCIAL USE.	0	0
NA-LS1	IMPROVEMENTS AND STRUCTURES WITHIN CORPORATE LIMITS ON LEASED SITE LAND.	0	0
NA-LSO1	IMPROVEMENTS AND STRUCTURES WITHOUT CORPORATE LIMITS ON LEASED SITE LAND.	13,208	15,390
NA-LS2	IMPROVEMENTS AND STRUCTURES WITHIN CORPORATE LIMITS ON LEASED SITE LAND UNDER COMMERCIAL USE.	88,704	88,710
NA-LSO2	IMPROVEMENTS AND STRUCTURES WITHOUT CORPORATE LIMITS ON LEASED SITE LAND UNDER COMMERCIAL USE.	0	0
	TOTAL ASSESSED LESS EXEMPTIONS	148,659,065	133,352,310
	EXEMPTIONS	3,541,638	3,459,500

1987 RECAP INFORMATION - TAXES PAYABLE 1988 COUNTY: BUTTE

	TAXABLE VALUATION	LEVY	AMOUNT OF TAX
AG LANDS-OUTSIDE CORPORATE LIMITS	34,812,614		1,441,891.92
NON AG LANDS-OUTSIDE CORPORATE LIMITS	9,136,986		546,477.68
AG LOTS-WITHIN CORPORATE LIMITS	0		0.00
NON AG LOTS-WITHIN CORPORATE LIMITS	25,833,281		2,106,297.02
TOTAL REAL PROPERTY	69,782,881		4,094,666.62
RAILROAD	8,726		542.66
TELEGRAPH	429		35.40
ELECTRIC, LIGHT, GAS, WATER, ETC.	2,646,675		178,282.44
TELEPHONE-WITHIN CORPORATE LIMITS	1,113,153		89,735.52
TOTAL REAL PROPERTY PLUS UTILITIES	73,551,864		4,363,262.64
TELEPHONE-WITHOUT CORPORATE LIMITS	1,017,576	45.92	46,727.08
SPECIAL ASSESSMENTS			66,701.00
TOTAL TAXES FOR BUTTE COUNTY			4,476,690.72
COUNTY GENERAL	73,551,864	11.80	867,912.00
SNOW REMOVAL		0.85	62,519.00
ROAD AND BRIDGE RESERVE		0.00	0.00
COURTHOUSE		0.00	0.00
AG BUILDING		0.00	0.00
HOSPITAL		0.00	0.00
BONDS		0.00	0.00
LIBRARY	46,605,875	0.41	19,108.40
	0	0.00	0.00
	0	0.00	0.00
SUBTOTAL	73,551,864	13.06	949,539.40
SECONDARY ROAD	42,796,513	0.00	0.00
FIREFIGHTING	46,605,875	0.39	18,176.30
RAILROAD AUTHORITY	0	0.00	0.00
AIRPORT AUTHORITY	0	0.00	0.00
TELEPHONE-WITHOUT CORPORATE LIMITS	1,017,576	45.92	46,727.08
SPECIAL ASSESSMENTS			66,701.00
TOTAL TAXES - COUNTY PURPOSES			1,081,143.78
OTHER ENTITIES			
WATER DISTRICTS	0	0.00	0.00
RURAL FIRE	0	0.00	0.00
OTHER	0		0.00
TOWNSHIPS	3,036,083		2,955.60

Individual Townships, their levies and taxes are listed in another section of this report)

CITIES NAME	SCHOOL DISTRICT			
BELLE FOURCHE	9-1	23,802,864	21.15	503,430.58
FRUITDALE	9-1	203,265	1.97	400.44
NEWELL	9-2	3,143,125	22.27	69,997.40
NISLAND	9-2	570,014	25.19	14,358.66
TOTAL - CITIES		27,719,268		588,187.08

(! INDICATES TAXABLE VALUES ADJUSTED FOR CITY PURPOSES ONLY)

SCHOOL DISTRICTS

NAME	NUMBER	AG	NON AG	AG LEVY	NA LEVY	
* SPEARFISH	40-2	232,685	84,081	33.12	49.12	11,836.58
BELLE FOURCHE	9-1	11,105,209	31,913,894	32.74	48.74	1,919,067.74
NEWELL	9-2	23,502,663	6,770,307	25.58	40.22	873,499.86
TOTAL - SCHOOLS		34,840,557	38,768,282			2,804,404.18

(* INDICATES OVERLAPPING SCHOOL DISTRICT - TAXABLE VALUES ADJUSTED FOR SCHOOL PURPOSES ONLY)

TOTAL TAXES IN BUTTE COUNTY 4,476,690.64

MOBILE HOME INFORMATION

NUMBER REGISTERED:	554	FULL AND TRUE VALUATION:	3,546,864.00
TAXABLE VALUE:	1,213,299.00	TAXES ON MOBILE HOMES:	83,781.66

PERCENT OF TOTAL TAXES RECEIVED BY:

COUNTY:	24.15	SCHOOL:	62.64	CITIES:	13.14
TOWNSHIPS:	0.07	WATER DISTRICTS:	0.00	RURAL FIRE DISTRICTS:	0.00
		OTHER DISTRICTS:	0.00		

COUNTY CAMPBELL

		1987 VALUATIONS	1988 VALUATIONS
AG-A	LAND CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS	58,216,950	58,210,380
AG-A1	IMPROVEMENTS AND STRUCTURES ON LAND CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS, LESS DWELLINGS AND AUTOMOBILE GARAGES.	967,190	1,985,610
NA-A1	DWELLINGS AND AUTOMOBILE GARAGES ON LAND CLASSIFED AS AGRICULTURAL WITHOUT CORPORATE LIMITS.	1,668,020	3,442,410
AG-AC	LAND CLASSIFIED AS AGRILCULTURAL WITHOUT CORPORATE LIMITS, UNDER COMMERCIAL USE	0	0
NA-AC2	IMPROVEMENTS AND STRUCTURES ON LAND CLASSIFIED AS AGRICULTURAL UNDER COMMERCIAL USE.	0	0
AG-C	PLATTED LOTS AND ACREAGES WITHOUT CORPORATE LIMITS CLASSIFIED AS AGRICULTURAL	19,700	25,050
AG-C1	IMPROVEMENTS AND STRUCTURES ON PLATTED LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS, LESS DWELLINGS AND AUTOMOBILE GARAGES	34,940	30,490
NA-C1	DWELLINGS AND AUTOMOBILE GARAGES ON PLATTED LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS.	22,600	49,660
AG-CC	PLATTED LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS IMPROVED OR UNIMPROVED, UNDER COMMERCIAL USE.	0	0
AG-CC2	IMPROVEMENTS AND STRUCTURES ON PLATTED LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS UNDER COMMERCIAL USE.	0	0
NA-C	PLATTED LOTS AND ACREAGES WITHOUT CORPORATE LIMITS.	150,280	145,290
NA-C1	IMPROVEMENTS AND STRUCTURES ON PLATTED LOTS AND ACREAGES WITHOUT CORPORATE LIMITS.	389,065	556,280
NA-CC	PLATTED LOTS AND ACREAGES WITHOUT CORPORATE LIMITS IMPROVED OR UNIMPROVED, UNDER COMMERCIAL USE.	12,060	36,470
NA-CC2	IMPROVEMENTS AND STRUCTURES ON PLATTED LOTS AND ACREAGES WITHOUT CORPORATE LIMITS, UNDER COMMERCIAL USE.	261,300	305,430
AG-D	CITY OR TOWN LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL.	18,180	22,990
AG-D1	AGRICULTURAL IMPROVEMENTS AND STRUCTURES LESS DWELLINGS AND AUTOMOBILE GARAGES ON CITY OR TOWN LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL.	1,140	12,200
NA-D1	DWELLINGS AND AUTOMOBILE GARAGES ON CITY OR TOWN LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL.	0	0
AG-DC	CITY OR TOWN LOTS AND ACREAGES IMPROVED OR UNIMPROVED CLASSIFIED AS AGRICULTURAL FOR COMMERCIAL USE.	0	0
AG-DC2	IMPROVEMENTS AND STRUCTURES CLASSIFIED AS AGRICULTURAL ON CITY OR TOWN LOTS AND ACREAGES.	0	0
NA-D	LOTS AND ACREAGES IN CITY OR TOWN.	293,160	776,300
NA-D1	IMPROVEMENTS AND STRUCTURES ON CITY OR TOWN LOTS AND ACREAGES.	3,628,095	6,124,970
NA-DC	CITY OR TOWN LOTS AND ACREAGES IMPROVED OR UNIMPROVED, UNDER COMMERCIAL USE.	91,360	102,950
NA-DC2	IMPROVEMENTS AND STRUCTURES ON CITY OR TOWN LOTS AND ACREAGES UNDER COMMERCIAL USE.	898,225	1,350,600
NA-M	MINERAL INTERESTS	0	0
AG-LS1	IMPROVEMENTS AND STRUCTURES CLASSIFIED AS AGRICULTURAL WITHIN CORPORATE LIMITS ON LEASED SITE LAND.	0	0
AG-LSO1	IMPROVEMENTS AND STRUCTURES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS ON LEASED SITE LAND.	0	0
AG-LS2	IMPROVEMENTS AND STRUCTURES CLASSIFIED AS AGRICULTURAL WITHIN CORPORATE LIMITS ON LEASED SITE LAND, UNDER COMMERCIAL USE.	0	0
AG-LSO2	IMPROVEMENTS AND STRUCTURES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS ON LEASED SITE LAND, UNDER COMMERCIAL USE.	0	0
NA-LS1	IMPROVEMENTS AND STRUCTURES WITHIN CORPORATE LIMITS ON LEASED SITE LAND.	1,970	5,460
NA-LSO1	IMPROVEMENTS AND STRUCTURES WITHOUT CORPORATE LIMITS ON LEASED SITE LAND.	0	0
NA-LS2	IMPROVEMENTS AND STRUCTURES WITHIN CORPORATE LIMITS ON LEASED SITE LAND UNDER COMMERCIAL USE.	619,180	630,280
NA-LSO2	IMPROVEMENTS AND STRUCTURES WITHOUT CORPORATE LIMITS ON LEASED SITE LAND UNDER COMMERCIAL USE.	121,920	61,550
	TOTAL ASSESSED LESS EXEMPTIONS	67,415,335	73,874,370
	EXEMPTIONS	2,068,705	2,445,860

1987 RECAP INFORMATION - TAXES PAYABLE 1988 COUNTY: CAMPBELL

-	TAXABLE VALUATION	LEVY	AMOUNT OF TAX
AG LANDS-OUTSIDE CORPORATE LIMITS	35,541,330		997,069.71
NON AG LANDS-OUTSIDE CORPORATE LIMITS	1,575,147		65,695.02
AG LOTS-WITHIN CORPORATE LIMITS	11,592		858.50
NON AG LOTS-WITHIN CORPORATE LIMITS	3,319,194		270,989.74
TOTAL REAL PROPERTY	40,447,263		1,334,612.97
RAILROAD	0		0.00
TELEGRAPH	0		0.00
ELECTRIC, LIGHT, GAS, WATER, ETC.	401,329		22,944.66
TELEPHONE-WITHIN CORPORATE LIMITS	13,338		1,112.04
TOTAL REAL PROPERTY PLUS UTILITIES	40,861,930		1,358,669.67
TELEPHONE-WITHOUT CORPORATE LIMITS	48,455	28.69	1,390.18
SPECIAL ASSESSMENTS			17,150.48
TOTAL TAXES FOR CAMPBELL COUNTY			1,377,210.33
COUNTY GENERAL	40,861,930	7.94	324,443.72
SNOW REMOVAL		0.37	15,118.91
ROAD AND BRIDGE RESERVE		0.18	7,355.15
COURTHOUSE		0.09	3,677.57
AG BUILDING		0.00	0.00
HOSPITAL		0.00	0.00
BONDS		0.00	0.00
	0	0.00	0.00
FIRE	40,861,930	0.11	4,494.81
	0	0.00	0.00
SUBTOTAL	40,861,930	8.69	355,090.16
SECONDARY ROAD	37,337,502	0.28	10,454.50
FIREFIGHTING	0	0.00	0.00
RAILROAD AUTHORITY	0	0.00	0.00
AIRPORT AUTHORITY	0	0.00	0.00
TELEPHONE-WITHOUT CORPORATE LIMITS	48,455	28.69	1,390.18
SPECIAL ASSESSMENTS			17,150.48
TOTAL TAXES - COUNTY PURPOSES			384,085.32
OTHER ENTITIES			
WATER DISTRICTS	40,861,930	0.21	8,581.01
RURAL FIRE	0	0.00	0.00
OTHER	0		0.00
TOWNSHIPS	0		0.00

Individual Townships, their levies and taxes are listed in another section of this report)

CITIES NAME	SCHOOL DISTRICT			
ARTAS	44-1	48,111	8.31	399.80
HERREID CITY	10-1	1,857,263	45.00	83,576.84
MOUND CITY TOWN	10-2	272,291	15.61	4,250.46
POLLOCK TOWN	10-2	1,346,763	39.57	53,291.41
TOTAL - CITIES		3,524,428		141,518.51

(! INDICATES TAXABLE VALUES ADJUSTED FOR CITY PURPOSES ONLY)

SCHOOL DISTRICTS

NAME	NUMBER	AG	NON AG	AG LEVY	NA LEVY	
HERREID	10-1	13,703,016	2,509,071	20.16	29.65	350,646.76
POLLOCK	10-2	7,454,250	2,232,777	23.28	36.13	254,205.17
* EUREKA	44-1	7,394,782	381,163	15.77	20.51	124,433.36
* GLENHAM	62-1	3,025,231	177,687	14.13	19.26	46,168.80
* JAVA	62-2	2,012,777	101,604	14.21	18.43	30,474.12
* MOBRIDGE	62-3	956	0	24.83	37.78	23.74
* SELBY	62-4	1,810,658	141,806	18.37	26.88	37,073.54
TOTAL - SCHOOLS		354,011,670	5,544,108			843,025.49

(* INDICATES OVERLAPPING SCHOOL DISTRICT - TAXABLE VALUES ADJUSTED FOR SCHOOL PURPOSES ONLY)

TOTAL TAXES IN CAMPBELL COUNTY 1,377,210.33

MOBILE HOME INFORMATION

NUMBER REGISTERED:	103	FULL AND TRUE VALUATION:	771,200.00
TAXABLE VALUE:	271,477.00	TAXES ON MOBILE HOMES:	15,718.80

PERCENT OF TOTAL TAXES RECEIVED BY:

COUNTY:	27.89	SCHOOL:	61.21	CITIES:	10.28
TOWNSHIPS:	0.00	WATER DISTRICTS:	0.62	RURAL FIRE DISTRICTS:	0.00
		OTHER DISTRICTS:	0.00		

COUNTY CHARLES MIX

		1987 VALUATIONS	1988 VALUATIONS
AG-A	LAND CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS	112,672,750	112,045,507
AG-A1	IMPROVEMENTS AND STRUCTURES ON LAND CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS, LESS DWELLINGS AND AUTOMOBILE GARAGES.	3,086,045	3,211,280
NA-A1	DWELLINGS AND AUTOMOBILE GARAGES ON LAND CLASSIFED AS AGRICULTURAL WITHOUT CORPORATE LIMITS.	7,430,505	7,517,300
AG-AC	LAND CLASSIFIED AS AGRILCULTURAL WITHOUT CORPORATE LIMITS, UNDER COMMERCIAL USE	43,115	38,970
NA-AC2	IMPROVEMENTS AND STRUCTURES ON LAND CLASSIFIED AS AGRICULTURAL UNDER COMMERCIAL USE.	200,270	213,245
AG-C	PLATTED LOTS AND ACREAGES WITHOUT CORPORATE LIMITS CLASSIFIED AS AGRICULTURAL	37,825	32,211
AG-C1	IMPROVEMENTS AND STRUCTURES ON PLATTED LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS, LESS DWELLINGS AND AUTOMOBILE GARAGES	7,910	12,960
NA-C1	DWELLINGS AND AUTOMOBILE GARAGES ON PLATTED LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS.	82,585	82,585
AG-CC	PLATTED LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS IMPROVED OR UNIMPROVED, UNDER COMMERCIAL USE.	1,380	1,380
AG-CC2	IMPROVEMENTS AND STRUCTURES ON PLATTED LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS UNDER COMMERCIAL USE.	5,160	5,160
NA-C	PLATTED LOTS AND ACREAGES WITHOUT CORPORATE LIMITS.	301,790	305,602
NA-C1	IMPROVEMENTS AND STRUCTURES ON PLATTED LOTS AND ACREAGES WITHOUT CORPORATE LIMITS.	2,423,180	2,460,655
NA-CC	PLATTED LOTS AND ACREAGES WITHOUT CORPORATE LIMITS IMPROVED OR UNIMPROVED, UNDER COMMERCIAL USE.	98,235	97,260
NA-CC2	IMPROVEMENTS AND STRUCTURES ON PLATTED LOTS AND ACREAGES WITHOUT CORPORATE LIMITS, UNDER COMMERCIAL USE.	998,410	1,038,640
AG-D	CITY OR TOWN LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL.	82,405	152,690
AG-D1	AGRICULTURAL IMPROVEMENTS AND STRUCTURES LESS DWELLINGS AND AUTOMOBILE GARAGES ON CITY OR TOWN LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL.	5,260	5,260
NA-D1	DWELLINGS AND AUTOMOBILE GARAGES ON CITY OR TOWN LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL.	112,665	112,665
AG-DC	CITY OR TOWN LOTS AND ACREAGES IMPROVED OR UNIMPROVED CLASSIFIED AS AGRICULTURAL FOR COMMERCIAL USE.	0	0
AG-DC2	IMPROVEMENTS AND STRUCTURES CLASSIFIED AS AGRICULTURAL ON CITY OR TOWN LOTS AND ACREAGES.	0	0
NA-D	LOTS AND ACREAGES IN CITY OR TOWN.	2,138,460	2,173,705
NA-D1	IMPROVEMENTS AND STRUCTURES ON CITY OR TOWN LOTS AND ACREAGES.	18,485,270	18,694,430
NA-DC	CITY OR TOWN LOTS AND ACREAGES IMPROVED OR UNIMPROVED, UNDER COMMERCIAL USE.	1,223,430	1,226,660
NA-DC2	IMPROVEMENTS AND STRUCTURES ON CITY OR TOWN LOTS AND ACREAGES UNDER COMMERCIAL USE.	7,594,230	7,588,950
NA-M	MINERAL INTERESTS	0	0
AG-LS1	IMPROVEMENTS AND STRUCTURES CLASSIFIED AS AGRICULTURAL WITHIN CORPORATE LIMITS ON LEASED SITE LAND.	0	0
AG-LSO1	IMPROVEMENTS AND STRUCTURES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS ON LEASED SITE LAND.	0	0
AG-LS2	IMPROVEMENTS AND STRUCTURES CLASSIFIED AS AGRICULTURAL WITHIN CORPORATE LIMITS ON LEASED SITE LAND, UNDER COMMERCIAL USE.	0	0
AG-LSO2	IMPROVEMENTS AND STRUCTURES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS ON LEASED SITE LAND, UNDER COMMERCIAL USE.	0	0
NA-LS1	IMPROVEMENTS AND STRUCTURES WITHIN CORPORATE LIMITS ON LEASED SITE LAND.	0	0
NA-LSO1	IMPROVEMENTS AND STRUCTURES WITHOUT CORPORATE LIMITS ON LEASED SITE LAND.	0	0
NA-LS2	IMPROVEMENTS AND STRUCTURES WITHIN CORPORATE LIMITS ON LEASED SITE LAND UNDER COMMERCIAL USE.	931,025	830,545
NA-LSO2	IMPROVEMENTS AND STRUCTURES WITHOUT CORPORATE LIMITS ON LEASED SITE LAND UNDER COMMERCIAL USE.	70,065	70,065
	TOTAL ASSESSED LESS EXEMPTIONS	158,031,970	157,917,725
	EXEMPTIONS	6,002,870	6,035,831

1987 RECAP INFORMATION - TAXES PAYABLE 1988

COUNTY: CHARLES MIX

	TAXABLE VALUATION	LEVY	AMOUNT OF TAX
AG LANDS-OUTSIDE CORPORATE LIMITS	46,341,674		2,495,540.87
NON AG LANDS-OUTSIDE CORPORATE LIMITS	4,642,016		318,426.79
AG LOTS-WITHIN CORPORATE LIMITS	35,066		2,751.01
NON AG LOTS-WITHIN CORPORATE LIMITS	12,194,032		1,118,855.73
TOTAL REAL PROPERTY	63,212,788		3,935,574.40
RAILROAD	0		0.00
TELEGRAPH	0		0.00
ELECTRIC, LIGHT, GAS, WATER, ETC.	1,110,490		85,421.08
TELEPHONE-WITHIN CORPORATE LIMITS	554,832		50,887.02
TOTAL REAL PROPERTY PLUS UTILITIES	64,878,110		4,071,882.50
TELEPHONE-WITHOUT CORPORATE LIMITS	750,018	55.31	41,483.50
SPECIAL ASSESSMENTS			119,689.84
TOTAL TAXES FOR CHARLES MIX COUNTY			4,233,055.84
COUNTY GENERAL	64,878,110	18.54	1,202,840.45
SNOW REMOVAL		0.57	36,980.52
ROAD AND BRIDGE RESERVE		1.24	80,448.85
COURTHOUSE		0.00	0.00
AG BUILDING		0.00	0.00
HOSPITAL		0.00	0.00
BONDS		0.00	0.00
0	0	0.00	0.00
0	0	0.00	0.00
0	0	0.00	0.00
SUBTOTAL	64,878,110	20.35	1,320,269.82
SECONDARY ROAD	0	0.00	0.00
FIREFIGHTING	0	0.00	0.00
RAILROAD AUTHORITY	0	0.00	0.00
AIRPORT AUTHORITY	0	0.00	0.00
TELEPHONE-WITHOUT CORPORATE LIMITS	750,018	55.31	41,483.50
SPECIAL ASSESSMENTS			119,689.84
TOTAL TAXES - COUNTY PURPOSES			1,481,443.16
OTHER ENTITIES			
WATER DISTRICTS	64,878,110	0.26	16,868.30
RURAL FIRE	0	0.00	0.00
OTHER	0		0.00
TOWNSHIPS	51,600,742		211,235.12

Individual Townships, their levies and taxes are listed in another section of this report)

CITIES NAME	SCHOOL DISTRICT			
DANTE	11-4	178,284	42.83	7,635.98
GEDDES	11-2	733,925	27.25	19,999.42
LAKE ANDES	11-1	2,493,809	35.90	89,527.84
PICKSTOWN	11-1	221,972	0.00	0.00
PLATTE	11-3	4,947,297	26.28	145,994.52
RAVINIA	11-1	117,584	17.00	1,998.96
WAGNER	11-4	4,584,497	26.18	120,021.80
TOTAL - CITIES		13,277,368		385,178.52

(! INDICATES TAXABLE VALUES ADJUSTED FOR CITY PURPOSES ONLY)

SCHOOL DISTRICTS

NAME	NUMBER	AG	NON AG	AG LEVY	NA LEVY	
ANDES CENTRAL	11-1	6,904,014	3,729,151	26.84	38.34	328,279.32
GEDDES	11-2	8,080,886	1,464,130	27.85	43.85	289,258.44
PLATTE	11-3	14,186,965	7,344,909	27.74	43.74	714,827.86
WAGNER	11-4	14,401,304	6,358,821	25.44	35.92	594,777.90
* ARMOUR	21-1	2,032,478	388,935	26.28	39.49	68,774.04
* DELMONT	21-3	2,978,463	151,439	23.70	34.59	75,827.14
* TRIPP	33-4	195,742	6,466	25.30	39.51	5,207.82
* AVON	4-1	2,024,483	208,620	26.17	40.24	61,378.22
TOTAL - SCHOOLS		50,804,335	19,652,471			2,138,330.74

(* INDICATES OVERLAPPING SCHOOL DISTRICT - TAXABLE VALUES ADJUSTED FOR SCHOOL PURPOSES ONLY)

TOTAL TAXES IN CHARLES MIX COUNTY 4,233,055.84

MOBILE HOME INFORMATION

NUMBER REGISTERED:	259	FULL AND TRUE VALUATION:	1,648,792.00
TAXABLE VALUE:	488,583.00	TAXES ON MOBILE HOMES:	31,363.23

PERCENT OF TOTAL TAXES RECEIVED BY:

COUNTY:	35.00	SCHOOL:	50.52	CITIES:	9.10
TOWNSHIPS:	4.99	WATER DISTRICTS:	0.40	RURAL FIRE DISTRICTS:	0.00
		OTHER DISTRICTS:	0.00		

COUNTY CLARK

		1987 VALUATIONS	1988 VALUATIONS
AG-A	LAND CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS	101,996,315	101,981,090
AG-A1	IMPROVEMENTS AND STRUCTURES ON LAND CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS, LESS DWELLINGS AND AUTOMOBILE GARAGES.	3,712,310	3,674,215
NA-A1	DWELLINGS AND AUTOMOBILE GARAGES ON LAND CLASSIFED AS AGRICULTURAL WITHOUT CORPORATE LIMITS.	5,638,685	5,586,490
AG-AC	LAND CLASSIFIED AS AGRILCULTURAL WITHOUT CORPORATE LIMITS, UNDER COMMERCIAL USE	0	0
NA-AC2	IMPROVEMENTS AND STRUCTURES ON LAND CLASSIFIED AS AGRICULTURAL UNDER COMMERCIAL USE.	48,560	130,780
AG-C	PLATTED LOTS AND ACREAGES WITHOUT CORPORATE LIMITS CLASSIFIED AS AGRICULTURAL	259,715	266,820
AG-C1	IMPROVEMENTS AND STRUCTURES ON PLATTED LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS, LESS DWELLINGS AND AUTOMOBILE GARAGES	61,400	93,570
NA-C1	DWELLINGS AND AUTOMOBILE GARAGES ON PLATTED LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS.	405,300	421,175
AG-CC	PLATTED LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS IMPROVED OR UNIMPROVED, UNDER COMMERCIAL USE.	11,460	11,460
AG-CC2	IMPROVEMENTS AND STRUCTURES ON PLATTED LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS UNDER COMMERCIAL USE.	34,535	30,785
NA-C	PLATTED LOTS AND ACREAGES WITHOUT CORPORATE LIMITS.	175,960	173,335
NA-C1	IMPROVEMENTS AND STRUCTURES ON PLATTED LOTS AND ACREAGES WITHOUT CORPORATE LIMITS.	844,100	834,490
NA-CC	PLATTED LOTS AND ACREAGES WITHOUT CORPORATE LIMITS IMPROVED OR UNIMPROVED, UNDER COMMERCIAL USE.	139,915	145,250
NA-CC2	IMPROVEMENTS AND STRUCTURES ON PLATTED LOTS AND ACREAGES WITHOUT CORPORATE LIMITS, UNDER COMMERCIAL USE.	4,426,465	4,506,160
AG-D	CITY OR TOWN LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL.	226,710	225,925
AG-D1	AGRICULTURAL IMPROVEMENTS AND STRUCTURES LESS DWELLINGS AND AUTOMOBILE GARAGES ON CITY OR TOWN LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL.	33,965	36,070
NA-D1	DWELLINGS AND AUTOMOBILE GARAGES ON CITY OR TOWN LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL.	40,215	40,215
AG-DC	CITY OR TOWN LOTS AND ACREAGES IMPROVED OR UNIMPROVED CLASSIFIED AS AGRICULTURAL FOR COMMERCIAL USE.	3,475	4,285
AG-DC2	IMPROVEMENTS AND STRUCTURES CLASSIFIED AS AGRICULTURAL ON CITY OR TOWN LOTS AND ACREAGES.	18,835	18,835
NA-D	LOTS AND ACREAGES IN CITY OR TOWN.	1,291,755	1,291,380
NA-D1	IMPROVEMENTS AND STRUCTURES ON CITY OR TOWN LOTS AND ACREAGES.	8,790,040	8,881,210
NA-DC	CITY OR TOWN LOTS AND ACREAGES IMPROVED OR UNIMPROVED, UNDER COMMERCIAL USE.	453,420	443,960
NA-DC2	IMPROVEMENTS AND STRUCTURES ON CITY OR TOWN LOTS AND ACREAGES UNDER COMMERCIAL USE.	3,945,465	3,977,180
NA-M	MINERAL INTERESTS	0	0
AG-LS1	IMPROVEMENTS AND STRUCTURES CLASSIFIED AS AGRICULTURAL WITHIN CORPORATE LIMITS ON LEASED SITE LAND.	0	0
AG-LSO1	IMPROVEMENTS AND STRUCTURES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS ON LEASED SITE LAND.	120,105	141,020
AG-LS2	IMPROVEMENTS AND STRUCTURES CLASSIFIED AS AGRICULTURAL WITHIN CORPORATE LIMITS ON LEASED SITE LAND, UNDER COMMERCIAL USE.	0	0
AG-LSO2	IMPROVEMENTS AND STRUCTURES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS ON LEASED SITE LAND, UNDER COMMERCIAL USE.	0	0
NA-LS1	IMPROVEMENTS AND STRUCTURES WITHIN CORPORATE LIMITS ON LEASED SITE LAND.	0	0
NA-LSO1	IMPROVEMENTS AND STRUCTURES WITHOUT CORPORATE LIMITS ON LEASED SITE LAND.	36,965	41,045
NA-LS2	IMPROVEMENTS AND STRUCTURES WITHIN CORPORATE LIMITS ON LEASED SITE LAND UNDER COMMERCIAL USE.	1,688,265	1,719,930
NA-LSO2	IMPROVEMENTS AND STRUCTURES WITHOUT CORPORATE LIMITS ON LEASED SITE LAND UNDER COMMERCIAL USE.	577,245	494,745
	TOTAL ASSESSED LESS EXEMPTIONS	134,981,180	135,171,420
	EXEMPTIONS	4,504,765	4,271,510

1987 RECAP INFORMATION - TAXES PAYABLE 1988 COUNTY: CLARK

	TAXABLE VALUATION	LEVY	AMOUNT OF TAX
AG LANDS-OUTSIDE CORPORATE LIMITS	48,850,086		1,803,452.04
NON AG LANDS-OUTSIDE CORPORATE LIMITS	5,660,486		263,965.88
AG LOTS-WITHIN CORPORATE LIMITS	130,173		7,903.24
NON AG LOTS-WITHIN CORPORATE LIMITS	7,456,214		617,087.07
TOTAL REAL PROPERTY	62,096,959		2,692,408.23
RAILROAD	0		0.00
TELEGRAPH	556		48.38
ELECTRIC, LIGHT, GAS, WATER, ETC.	10,151,000		440,036.58
TELEPHONE-WITHIN CORPORATE LIMITS	430,152		35,315.29
TOTAL REAL PROPERTY PLUS UTILITIES	72,678,667		3,167,808.48
TELEPHONE-WITHOUT CORPORATE LIMITS	1,013,041	38.34	38,839.99
SPECIAL ASSESSMENTS			2,181.27
TOTAL TAXES FOR CLARK COUNTY			3,208,829.74
COUNTY GENERAL	72,678,667	9.02	655,561.57
SNOW REMOVAL		0.75	54,509.00
ROAD AND BRIDGE RESERVE		1.36	98,842.99
COURTHOUSE		0.12	8,721.44
AG BUILDING		0.00	0.00
HOSPITAL		0.00	0.00
BONDS		0.00	0.00
	0	0.00	0.00
	0	0.00	0.00
	0	0.00	0.00
SUBTOTAL	72,678,667	11.25	817,635.00
SECONDARY ROAD	0	0.23	0.00
FIREFIGHTING	0	0.00	0.00
RAILROAD AUTHORITY	0	0.00	0.00
AIRPORT AUTHORITY	0	0.00	0.00
TELEPHONE-WITHOUT CORPORATE LIMITS	1,013,041	38.34	38,839.99
SPECIAL ASSESSMENTS			2,181.27
TOTAL TAXES - COUNTY PURPOSES			858,656.26
OTHER ENTITIES			
WATER DISTRICTS	72,678,667	0.23	16,716.09
RURAL FIRE	0	0.00	0.00
OTHER	0		0.00
TOWNSHIPS	64,056,136		141,798.81

Individual Townships, their levies and taxes are listed in another section of this report)

CITIES NAME	SCHOOL DISTRICT		-	
BRADLEY	12-2	314,574	15.11	4,753.21
CLARK	12-2	5,800,706	45.67	264,918.24
GARDEN CITY	12-2	709,330	9.70	6,880.50
NAPLES	12-3/28-3	53,697	21.83	1,172.20
RAYMOND	12-2	230,924	28.23	6,518.98
VIENNA	12-3	539,417	20.36	10,982.53
WILLOW LAKE	12-3	973,883	39.63	38,594.98
TOTAL - CITIES		8,622,531		333,820.64

(! INDICATES TAXABLE VALUES ADJUSTED FOR CITY PURPOSES ONLY)

SCHOOL DISTRICTS

NAME	NUMBER	AG	NON AG	AG LEVY	NA LEVY	
CLARK	12-2	28,956,008	17,193,772	20.16	29.87	1,097,331.45
WILLOW LAKE	12-3	14,578,282	2,629,559	29.01	44.40	539,668.21
* HENRY	14-2	1,091,982	131,068	13.32	17.84	16,883.48
* WEBSTER	18-4	1,235,549	99,215	25.30	37.31	34,961.06
* HAMLIN	28-3	1,258,974	116,753	26.82	39.44	38,370.35
* DESMET	38-2	21,550	5,537	27.57	42.75	830.84
* CONDE	56-1	2,394,957	3,785,274	16.49	23.25	127,500.47
* DOLAND	56-2	118,308	7,317	17.85	24.64	2,292.08
TOTAL - SCHOOLS		49,655,610	23,968,495			1,857,837.94

(* INDICATES OVERLAPPING SCHOOL DISTRICT - TAXABLE VALUES ADJUSTED FOR SCHOOL PURPOSES ONLY)

TOTAL TAXES IN CLARK COUNTY 3,208,829.74

MOBILE HOME INFORMATION

NUMBER REGISTERED:	141	FULL AND TRUE VALUATION:	1,046,740.00
TAXABLE VALUE:	292,730.00	TAXES ON MOBILE HOMES:	17,378.49

PERCENT OF TOTAL TAXES RECEIVED BY:

COUNTY:	26.76	SCHOOL:	57.90	CITIES:	10.40
TOWNSHIPS:	4.42	WATER DISTRICTS:	0.52	RURAL FIRE DISTRICTS:	0.00
		OTHER DISTRICTS:	0.00		

COUNTY CLAY

		1987 VALUATIONS	1988 VALUATIONS
AG-A	LAND CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS	103,907,349	103,947,843
AG-A1	IMPROVEMENTS AND STRUCTURES ON LAND CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS, LESS DWELLINGS AND AUTOMOBILE GARAGES.	982,272	970,194
NA-A1	DWELLINGS AND AUTOMOBILE GARAGES ON LAND CLASSIFED AS AGRICULTURAL WITHOUT CORPORATE LIMITS.	12,216,579	12,117,101
AG-AC	LAND CLASSIFIED AS AGRILCULTURAL WITHOUT CORPORATE LIMITS, UNDER COMMERCIAL USE	0	0
NA-AC2	IMPROVEMENTS AND STRUCTURES ON LAND CLASSIFIED AS AGRICULTURAL UNDER COMMERCIAL USE.	0	0
AG-C	PLATTED LOTS AND ACREAGES WITHOUT CORPORATE LIMITS CLASSIFIED AS AGRICULTURAL	132,122	148,047
AG-C1	IMPROVEMENTS AND STRUCTURES ON PLATTED LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS, LESS DWELLINGS AND AUTOMOBILE GARAGES	30,973	30,973
NA-C1	DWELLINGS AND AUTOMOBILE GARAGES ON PLATTED LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS.	312,885	367,454
AG-CC	PLATTED LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS IMPROVED OR UNIMPROVED, UNDER COMMERCIAL USE.	20,000	20,000
AG-CC2	IMPROVEMENTS AND STRUCTURES ON PLATTED LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS UNDER COMMERCIAL USE.	4,000	4,000
NA-C	PLATTED LOTS AND ACREAGES WITHOUT CORPORATE LIMITS.	1,600,247	1,568,272
NA-C1	IMPROVEMENTS AND STRUCTURES ON PLATTED LOTS AND ACREAGES WITHOUT CORPORATE LIMITS.	7,125,650	7,201,466
NA-CC	PLATTED LOTS AND ACREAGES WITHOUT CORPORATE LIMITS IMPROVED OR UNIMPROVED, UNDER COMMERCIAL USE.	178,191	177,597
NA-CC2	IMPROVEMENTS AND STRUCTURES ON PLATTED LOTS AND ACREAGES WITHOUT CORPORATE LIMITS, UNDER COMMERCIAL USE.	1,234,714	1,273,725
AG-D	CITY OR TOWN LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL.	189,405	189,025
AG-D1	AGRICULTURAL IMPROVEMENTS AND STRUCTURES LESS DWELLINGS AND AUTOMOBILE GARAGES ON CITY OR TOWN LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL.	0	0
NA-D1	DWELLINGS AND AUTOMOBILE GARAGES ON CITY OR TOWN LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL.	40,785	115,099
AG-DC	CITY OR TOWN LOTS AND ACREAGES IMPROVED OR UNIMPROVED CLASSIFIED AS AGRICULTURAL FOR COMMERCIAL USE.	17,443	17,443
AG-DC2	IMPROVEMENTS AND STRUCTURES CLASSIFIED AS AGRICULTURAL ON CITY OR TOWN LOTS AND ACREAGES.	0	0
NA-D	LOTS AND ACREAGES IN CITY OR TOWN.	9,498,878	9,521,628
NA-D1	IMPROVEMENTS AND STRUCTURES ON CITY OR TOWN LOTS AND ACREAGES.	59,692,772	59,838,238
NA-DC	CITY OR TOWN LOTS AND ACREAGES IMPROVED OR UNIMPROVED, UNDER COMMERCIAL USE.	3,914,411	3,851,101
NA-DC2	IMPROVEMENTS AND STRUCTURES ON CITY OR TOWN LOTS AND ACREAGES UNDER COMMERCIAL USE.	20,480,566	20,758,248
NA-M	MINERAL INTERESTS	0	0
AG-LS1	IMPROVEMENTS AND STRUCTURES CLASSIFIED AS AGRICULTURAL WITHIN CORPORATE LIMITS ON LEASED SITE LAND.	0	0
AG-LSO1	IMPROVEMENTS AND STRUCTURES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS ON LEASED SITE LAND.	0	0
AG-LS2	IMPROVEMENTS AND STRUCTURES CLASSIFIED AS AGRICULTURAL WITHIN CORPORATE LIMITS ON LEASED SITE LAND, UNDER COMMERCIAL USE.	0	0
AG-LSO2	IMPROVEMENTS AND STRUCTURES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS ON LEASED SITE LAND, UNDER COMMERCIAL USE.	0	0
NA-LS1	IMPROVEMENTS AND STRUCTURES WITHIN CORPORATE LIMITS ON LEASED SITE LAND.	0	26,466
NA-LSO1	IMPROVEMENTS AND STRUCTURES WITHOUT CORPORATE LIMITS ON LEASED SITE LAND.	60,781	60,781
NA-LS2	IMPROVEMENTS AND STRUCTURES WITHIN CORPORATE LIMITS ON LEASED SITE LAND UNDER COMMERCIAL USE.	83,141	148,032
NA-LSO2	IMPROVEMENTS AND STRUCTURES WITHOUT CORPORATE LIMITS ON LEASED SITE LAND UNDER COMMERCIAL USE.	95,660	110,260
	TOTAL ASSESSED LESS EXEMPTIONS	221,818,824	222,462,993
	EXEMPTIONS	5,922,129	5,832,079

1987 RECAP INFORMATION - TAXES PAYABLE 1988 COUNTY: CLAY

	TAXABLE VALUATION	LEVY	AMOUNT OF TAX
AG LANDS-OUTSIDE CORPORATE LIMITS	52,560,429		2,049,690.40
NON AG LANDS-OUTSIDE CORPORATE LIMITS	11,457,928		621,054.15
AG LOTS-WITHIN CORPORATE LIMITS	103,428		4,986.17
NON AG LOTS-WITHIN CORPORATE LIMITS	46,882,854		2,988,031.11
TOTAL REAL PROPERTY	111,004,639		5,663,761.83
RAILROAD	0		0.00
TELEGRAPH	144		9.06
ELECTRIC, LIGHT, GAS, WATER, ETC.	8,429,488		389,973.84
TELEPHONE-WITHIN CORPORATE LIMITS	1,158,496		73,024.09
TOTAL REAL PROPERTY PLUS UTILITIES	120,592,767		6,126,768.82
TELEPHONE-WITHOUT CORPORATE LIMITS	298,313	42.13	12,567.93
SPECIAL ASSESSMENTS			17,966.62
TOTAL TAXES FOR CLAY COUNTY			6,157,303.37
COUNTY GENERAL	120,592,767	9.34	1,126,336.73
SNOW REMOVAL		0.00	0.00
ROAD AND BRIDGE RESERVE		0.00	0.00
COURTHOUSE		0.00	0.00
AG BUILDING		0.00	0.00
HOSPITAL		0.00	0.00
BONDS		0.00	0.00
	0	0.00	0.00
	0	0.00	0.00
	0	0.00	0.00
SUBTOTAL	120,592,767	9.34	1,126,336.73
SECONDARY ROAD	0	0.00	0.00
FIREFIGHTING	0	0.00	0.00
RAILROAD AUTHORITY	0	0.00	0.00
AIRPORT AUTHORITY	0	0.00	0.00
TELEPHONE-WITHOUT CORPORATE LIMITS	298,313	42.13	12,567.93
SPECIAL ASSESSMENTS			17,966.62
TOTAL TAXES - COUNTY PURPOSES			1,156,871.28
OTHER ENTITIES			
WATER DISTRICTS	0	0.00	0.00
RURAL FIRE	72,022,787	0.50	36,011.89
OTHER	0		0.00
TOWNSHIPS	72,022,787		227,192.04

Individual Townships, their levies and taxes are listed in another section of this report)

CITIES NAME	SCHOOL DISTRICT			
IRENE	63-2	624,770	34.95	21,835.71
VERMILLION	13-1	46,645,796	7.57	353,110.67
WAKONDA	13-2	1,299,414	44.35	57,629.01
TOTAL - CITIES		48,569,980		432,575.39

(! INDICATES TAXABLE VALUES ADJUSTED FOR CITY PURPOSES ONLY)

SCHOOL DISTRICTS

NAME	NUMBER	AG	NON AG	AG LEVY	NA LEVY	
VERMILLION	13-1	19,829,849	53,825,174	30.03	46.02	3,072,525.12
WAKONDA	13-2	16,861,944	11,098,256	22.53	31.91	734,045.41
* CENTERVILLE	60-1	5,825,989	781,051	25.80	39.48	181,146.54
* BERESFORD	61-2	8,380,371	1,261,456	23.77	36.14	244,790.75
* GAYVILLE/VOLIN	63-1	1,212,088	191,939	23.08	36.20	34,923.18
* IRENE	63-2	553,616	771,034	22.43	32.17	37,221.77
TOTAL - SCHOOLS		52,663,857	67,928,910			4,304,652.77

(* INDICATES OVERLAPPING SCHOOL DISTRICT - TAXABLE VALUES ADJUSTED FOR SCHOOL PURPOSES ONLY)

TOTAL TAXES IN CLAY COUNTY 6,157,303.37

MOBILE HOME INFORMATION

NUMBER REGISTERED:	554	FULL AND TRUE VALUATION:	2,669,041.00
TAXABLE VALUE:	1,023,572.00	TAXES ON MOBILE HOMES:	61,839.74

PERCENT OF TOTAL TAXES RECEIVED BY:

COUNTY:	18.79	SCHOOL:	69.91	CITIES:	7.03
TOWNSHIPS:	3.69	WATER DISTRICTS:	0.00	RURAL FIRE DISTRICTS:	0.58
		OTHER DISTRICTS:	0.00		

COUNTY CODINGTON

		1987 VALUATIONS	1988 VALUATIONS
AG-A	LAND CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS	79,472,215	79,404,730
AG-A1	IMPROVEMENTS AND STRUCTURES ON LAND CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS, LESS DWELLINGS AND AUTOMOBILE GARAGES.	4,432,060	4,371,125
NA-A1	DWELLINGS AND AUTOMOBILE GARAGES ON LAND CLASSIFED AS AGRICULTURAL WITHOUT CORPORATE LIMITS.	7,288,745	7,243,575
AG-AC	LAND CLASSIFIED AS AGRILCULTURAL WITHOUT CORPORATE LIMITS, UNDER COMMERCIAL USE	31,550	31,550
NA-AC2	IMPROVEMENTS AND STRUCTURES ON LAND CLASSIFIED AS AGRICULTURAL UNDER COMMERCIAL USE.	0	62,400
AG-C	PLATTED LOTS AND ACREAGES WITHOUT CORPORATE LIMITS CLASSIFIED AS AGRICULTURAL	780,470	843,230
AG-C1	IMPROVEMENTS AND STRUCTURES ON PLATTED LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS, LESS DWELLINGS AND AUTOMOBILE GARAGES	223,475	229,935
NA-C1	DWELLINGS AND AUTOMOBILE GARAGES ON PLATTED LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS.	2,715,000	3,057,255
AG-CC	PLATTED LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS IMPROVED OR UNIMPROVED, UNDER COMMERCIAL USE.	18,455	17,455
AG-CC2	IMPROVEMENTS AND STRUCTURES ON PLATTED LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS UNDER COMMERCIAL USE.	118,340	110,780
NA-C	PLATTED LOTS AND ACREAGES WITHOUT CORPORATE LIMITS.	2,081,665	2,280,260
NA-C1	IMPROVEMENTS AND STRUCTURES ON PLATTED LOTS AND ACREAGES WITHOUT CORPORATE LIMITS.	11,402,795	12,902,940
NA-CC	PLATTED LOTS AND ACREAGES WITHOUT CORPORATE LIMITS IMPROVED OR UNIMPROVED, UNDER COMMERCIAL USE.	1,082,800	1,056,445
NA-CC2	IMPROVEMENTS AND STRUCTURES ON PLATTED LOTS AND ACREAGES WITHOUT CORPORATE LIMITS, UNDER COMMERCIAL USE.	1,987,030	1,974,485
AG-D	CITY OR TOWN LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL.	552,985	507,675
AG-D1	AGRICULTURAL IMPROVEMENTS AND STRUCTURES LESS DWELLINGS AND AUTOMOBILE GARAGES ON CITY OR TOWN LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL.	17,570	17,480
NA-D1	DWELLINGS AND AUTOMOBILE GARAGES ON CITY OR TOWN LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL.	245,550	243,910
AG-DC	CITY OR TOWN LOTS AND ACREAGES IMPROVED OR UNIMPROVED CLASSIFIED AS AGRICULTURAL FOR COMMERCIAL USE.	105,450	108,230
AG-DC2	IMPROVEMENTS AND STRUCTURES CLASSIFIED AS AGRICULTURAL ON CITY OR TOWN LOTS AND ACREAGES.	540	540
NA-D	LOTS AND ACREAGES IN CITY OR TOWN.	28,119,040	31,842,835
NA-D1	IMPROVEMENTS AND STRUCTURES ON CITY OR TOWN LOTS AND ACREAGES.	145,518,565	164,529,505
NA-DC	CITY OR TOWN LOTS AND ACREAGES IMPROVED OR UNIMPROVED, UNDER COMMERCIAL USE.	18,876,085	18,838,540
NA-DC2	IMPROVEMENTS AND STRUCTURES ON CITY OR TOWN LOTS AND ACREAGES UNDER COMMERCIAL USE.	64,158,855	69,822,800
NA-M	MINERAL INTERESTS	0	0
AG-LS1	IMPROVEMENTS AND STRUCTURES CLASSIFIED AS AGRICULTURAL WITHIN CORPORATE LIMITS ON LEASED SITE LAND.	0	0
AG-LSO1	IMPROVEMENTS AND STRUCTURES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS ON LEASED SITE LAND.	5,400	5,400
AG-LS2	IMPROVEMENTS AND STRUCTURES CLASSIFIED AS AGRICULTURAL WITHIN CORPORATE LIMITS ON LEASED SITE LAND, UNDER COMMERCIAL USE.	0	0
AG-LSO2	IMPROVEMENTS AND STRUCTURES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS ON LEASED SITE LAND, UNDER COMMERCIAL USE.	0	30,000
NA-LS1	IMPROVEMENTS AND STRUCTURES WITHIN CORPORATE LIMITS ON LEASED SITE LAND.	0	3,200
NA-LSO1	IMPROVEMENTS AND STRUCTURES WITHOUT CORPORATE LIMITS ON LEASED SITE LAND.	16,820	16,820
NA-LS2	IMPROVEMENTS AND STRUCTURES WITHIN CORPORATE LIMITS ON LEASED SITE LAND UNDER COMMERCIAL USE.	218,290	202,390
NA-LSO2	IMPROVEMENTS AND STRUCTURES WITHOUT CORPORATE LIMITS ON LEASED SITE LAND UNDER COMMERCIAL USE.	319,500	289,500
	TOTAL ASSESSED LESS EXEMPTIONS	369,789,250	400,044,990
	EXEMPTIONS	4,948,320	5,121,160

1987 RECAP INFORMATION - TAXES PAYABLE 1988 COUNTY: CODINGTON

	TAXABLE VALUATION	LEVY	AMOUNT OF TAX
AG LANDS-OUTSIDE CORPORATE LIMITS	51,067,179		1,486,555.16
NON AG LANDS-OUTSIDE CORPORATE LIMITS	16,118,613		642,941.30
AG LOTS-WITHIN CORPORATE LIMITS	405,927		16,524.98
NON AG LOTS-WITHIN CORPORATE LIMITS	154,281,831		7,181,867.26
TOTAL REAL PROPERTY	221,873,550		9,327,888.70
RAILROAD	359,848		14,853.48
TELEGRAPH	8,256		326.52
ELECTRIC, LIGHT, GAS, WATER, ETC.	11,112,299		416,791.12
TELEPHONE-WITHIN CORPORATE LIMITS	4,132,373		193,295.30
TOTAL REAL PROPERTY PLUS UTILITIES	237,486,326		9,953,155.12
TELEPHONE-WITHOUT CORPORATE LIMITS	2,223,401	31.97	71,082.12
SPECIAL ASSESSMENTS			4,690.55
TOTAL TAXES FOR CODINGTON COUNTY			10,028,927.79
COUNTY GENERAL	237,486,326	7.07	1,679,028.64
SNOW REMOVAL		0.12	28,498.39
ROAD AND BRIDGE RESERVE		0.09	21,373.79
COURTHOUSE		0.00	0.00
AG BUILDING		0.00	0.00
HOSPITAL		0.00	0.00
BONDS		0.00	0.00
LIBRARY	79,524,051	0.27	21,471.75
	0	0.00	0.00
	0	0.00	0.00
SUBTOTAL	237,486,326	7.55	1,750,372.57
SECONDARY ROAD	0	0.00	0.00
FIREFIGHTING	0	0.00	0.00
RAILROAD AUTHORITY	0	0.00	0.00
AIRPORT AUTHORITY	0	0.00	0.00
TELEPHONE-WITHOUT CORPORATE LIMITS	2,223,401	31.97	71,082.12
SPECIAL ASSESSMENTS			4,690.55
TOTAL TAXES - COUNTY PURPOSES			1,826,145.24
OTHER ENTITIES			
WATER DISTRICTS	237,486,326	0.08	18,999.13
RURAL FIRE	0	0.00	0.00
OTHER	16,547,499		16,547.70
TOWNSHIPS	75,523,040		107,255.73

Individual Townships, their levies and taxes are listed in another section of this report)

CITIES NAME	SCHOOL DISTRICT			
FLORENCE VILLAGE	14-1	828,292	10.20	8,448.57
HENRY	14-2	882,868	23.07	20,367.77
KRANZBURG	14-4	635,791	1.57	998.17
SOUTH SHORE	14-3	1,203,774	27.25	32,802.88
WALLACE	18-4	450,286	7.77	3,498.75
WATERTOWN	14-4	157,962,275	7.38	1,165,761.46
TOTAL - CITIES		161,963,286		1,231,877.60

(! INDICATES TAXABLE VALUES ADJUSTED FOR CITY PURPOSES ONLY)

SCHOOL DISTRICTS

NAME	NUMBER	AG	NON AG	AG LEVY	NA LEVY	
FLORENCE	14-1	8,935,569	1,661,283	20.94	32.88	241,733.90
HENRY	14-2	6,200,655	4,908,569	13.32	17.84	170,161.62
SOUTH SHORE	14-3	3,838,854	1,529,857	19.08	25.38	112,073.15
WATERTOWN	14-4	21,219,993	176,225,251	22.54	31.59	6,045,254.61
WAVERLY	14-5	8,669,628	958,762	18.02	26.60	181,729.87
* WEBSTER	18-4	1,395,801	546,303	25.30	37.31	55,696.32
* CLEAR LAKE	19-2	14,468	0	24.44	34.59	353.60
* GRANT-DEUEL	25-3	11,336	2,502	28.83	44.83	438.98
* CASTLEWOOD	28-1	75,916	24,730	22.66	33.62	2,551.68
* HAMLIN	28-3	555,780	81,203	26.82	39.44	18,108.66
TOTAL - SCHOOLS		50,918,000	185,938,460			6,828,102.39

(* INDICATES OVERLAPPING SCHOOL DISTRICT - TAXABLE VALUES ADJUSTED FOR SCHOOL PURPOSES ONLY)

TOTAL TAXES IN CODINGTON COUNTY 10,028,927.79

MOBILE HOME INFORMATION

NUMBER REGISTERED:	724	FULL AND TRUE VALUATION:	5,775,124.00
TAXABLE VALUE:	3,465,074.00	TAXES ON MOBILE HOMES:	98,102.31

PERCENT OF TOTAL TAXES RECEIVED BY:

COUNTY:	18.21	SCHOOL:	68.08	CITIES:	12.28
TOWNSHIPS:	1.07	WATER DISTRICTS:	0.19	RURAL FIRE DISTRICTS:	0.00
		OTHER DISTRICTS:	0.16		

COUNTY CORSON

		1987 VALUATIONS	1988 VALUATIONS
AG-A	LAND CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS	96,023,602	86,405,295
AG-A1	IMPROVEMENTS AND STRUCTURES ON LAND CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS, LESS DWELLINGS AND AUTOMOBILE GARAGES.	1,440,080	1,462,235
NA-A1	DWELLINGS AND AUTOMOBILE GARAGES ON LAND CLASSIFED AS AGRICULTURAL WITHOUT CORPORATE LIMITS.	4,733,020	4,812,345
AG-AC	LAND CLASSIFIED AS AGRILCULTURAL WITHOUT CORPORATE LIMITS, UNDER COMMERCIAL USE	0	0
NA-AC2	IMPROVEMENTS AND STRUCTURES ON LAND CLASSIFIED AS AGRICULTURAL UNDER COMMERCIAL USE.	9,305	9,305
AG-C	PLATTED LOTS AND ACREAGES WITHOUT CORPORATE LIMITS CLASSIFIED AS AGRICULTURAL	158,170	158,170
AG-C1	IMPROVEMENTS AND STRUCTURES ON PLATTED LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS, LESS DWELLINGS AND AUTOMOBILE GARAGES	106,500	106,500
NA-C1	DWELLINGS AND AUTOMOBILE GARAGES ON PLATTED LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS.	213,425	213,740
AG-CC	PLATTED LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS IMPROVED OR UNIMPROVED, UNDER COMMERCIAL USE.	80	80
AG-CC2	IMPROVEMENTS AND STRUCTURES ON PLATTED LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS UNDER COMMERCIAL USE.	2,075	2,075
NA-C	PLATTED LOTS AND ACREAGES WITHOUT CORPORATE LIMITS.	23,490	23,905
NA-C1	IMPROVEMENTS AND STRUCTURES ON PLATTED LOTS AND ACREAGES WITHOUT CORPORATE LIMITS.	420,130	486,200
NA-CC	PLATTED LOTS AND ACREAGES WITHOUT CORPORATE LIMITS IMPROVED OR UNIMPROVED, UNDER COMMERCIAL USE.	13,545	13,505
NA-CC2	IMPROVEMENTS AND STRUCTURES ON PLATTED LOTS AND ACREAGES WITHOUT CORPORATE LIMITS, UNDER COMMERCIAL USE.	243,335	243,335
AG-D	CITY OR TOWN LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL.	55,525	54,220
AG-D1	AGRICULTURAL IMPROVEMENTS AND STRUCTURES LESS DWELLINGS AND AUTOMOBILE GARAGES ON CITY OR TOWN LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL.	45,280	45,280
NA-D1	DWELLINGS AND AUTOMOBILE GARAGES ON CITY OR TOWN LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL.	65,400	65,400
AG-DC	CITY OR TOWN LOTS AND ACREAGES IMPROVED OR UNIMPROVED CLASSIFIED AS AGRICULTURAL FOR COMMERCIAL USE.	0	0
AG-DC2	IMPROVEMENTS AND STRUCTURES CLASSIFIED AS AGRICULTURAL ON CITY OR TOWN LOTS AND ACREAGES.	0	0
NA-D	LOTS AND ACREAGES IN CITY OR TOWN.	460,630	468,340
NA-D1	IMPROVEMENTS AND STRUCTURES ON CITY OR TOWN LOTS AND ACREAGES.	5,239,390	5,365,075
NA-DC	CITY OR TOWN LOTS AND ACREAGES IMPROVED OR UNIMPROVED, UNDER COMMERCIAL USE.	111,465	108,435
NA-DC2	IMPROVEMENTS AND STRUCTURES ON CITY OR TOWN LOTS AND ACREAGES UNDER COMMERCIAL USE.	1,562,290	1,527,875
NA-M	MINERAL INTERESTS	0	0
AG-LS1	IMPROVEMENTS AND STRUCTURES CLASSIFIED AS AGRICULTURAL WITHIN CORPORATE LIMITS ON LEASED SITE LAND.	4,995	4,995
AG-LSO1	IMPROVEMENTS AND STRUCTURES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS ON LEASED SITE LAND.	3,850	3,850
AG-LS2	IMPROVEMENTS AND STRUCTURES CLASSIFIED AS AGRICULTURAL WITHIN CORPORATE LIMITS ON LEASED SITE LAND, UNDER COMMERCIAL USE.	0	0
AG-LSO2	IMPROVEMENTS AND STRUCTURES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS ON LEASED SITE LAND, UNDER COMMERCIAL USE.	0	0
NA-LS1	IMPROVEMENTS AND STRUCTURES WITHIN CORPORATE LIMITS ON LEASED SITE LAND.	0	2,735
NA-LSO1	IMPROVEMENTS AND STRUCTURES WITHOUT CORPORATE LIMITS ON LEASED SITE LAND.	9,215	6,480
NA-LS2	IMPROVEMENTS AND STRUCTURES WITHIN CORPORATE LIMITS ON LEASED SITE LAND UNDER COMMERCIAL USE.	1,273,980	1,273,980
NA-LSO2	IMPROVEMENTS AND STRUCTURES WITHOUT CORPORATE LIMITS ON LEASED SITE LAND UNDER COMMERCIAL USE.	374,120	492,225
	TOTAL ASSESSED LESS EXEMPTIONS	112,592,897	103,355,580
	EXEMPTIONS	3,334,920	3,333,840

1987 RECAP INFORMATION - TAXES PAYABLE 1988

COUNTY: CORSON

	TAXABLE VALUATION	LEVY	AMOUNT OF TAX
AG LANDS-OUTSIDE CORPORATE LIMITS	29,304,379		1,342,115.51
NON AG LANDS-OUTSIDE CORPORATE LIMITS	1,534,906		92,420.46
AG LOTS-WITHIN CORPORATE LIMITS	47,682		2,893.85
NON AG LOTS-WITHIN CORPORATE LIMITS	2,896,367		209,452.48
TOTAL REAL PROPERTY	33,783,334		1,646,882.30
RAILROAD	0		0.00
TELEGRAPH	0		0.00
ELECTRIC, LIGHT, GAS, WATER, ETC.	300,963		18,977.78
TELEPHONE-WITHIN CORPORATE LIMITS	166,759		15,180.44
TOTAL REAL PROPERTY PLUS UTILITIES	34,251,056		1,681,040.52
TELEPHONE-WITHOUT CORPORATE LIMITS	367,177	46.68	17,139.82
SPECIAL ASSESSMENTS			0.00
TOTAL TAXES FOR CORSON COUNTY			1,698,180.34
COUNTY GENERAL	34,251,056	14.54	498,010.35
SNOW REMOVAL		1.98	67,817.09
ROAD AND BRIDGE RESERVE		0.00	0.00
COURTHOUSE		0.00	0.00
AG BUILDING		0.00	0.00
HOSPITAL		0.00	0.00
BONDS		0.00	0.00
	0	0.00	0.00
	0	0.00	0.00
	0	0.00	0.00
SUBTOTAL	34,251,056	16.52	565,827.44
SECONDARY ROAD	17,519,251	4.67	81,814.90
FIREFIGHTING	0	0.00	0.00
RAILROAD AUTHORITY	0	0.00	0.00
AIRPORT AUTHORITY	0	0.00	0.00
TELEPHONE-WITHOUT CORPORATE LIMITS	367,177	46.68	17,139.82
SPECIAL ASSESSMENTS			0.00
TOTAL TAXES - COUNTY PURPOSES			664,782.16
OTHER ENTITIES			
WATER DISTRICTS	0	0.00	0.00
RURAL FIRE	0	0.00	0.00
OTHER	0		0.00
TOWNSHIPS	13,866,475		30,954.13

Individual Townships, their levies and taxes are listed in another section of this report)

CITIES NAME	SCHOOL DISTRICT			
MCINTOSH	15-1	662,940	45.00	29,832.30
MCLAUGHLIN	15-2	1,970,302	23.11	45,533.68
MORRISTOWN	15-1	232,088	34.47	8,000.07
TOTAL - CITIES		2,865,330		83,366.05

(! INDICATES TAXABLE VALUES ADJUSTED FOR CITY PURPOSES ONLY)

SCHOOL DISTRICTS

NAME	NUMBER	AG	NON AG	AG LEVY	NA LEVY	
MCINTOSH	15-1	10,365,408	1,499,793	24.51	37.98	311,018.29
MCLAUGHLIN	15-2	10,420,326	2,736,158	19.02	26.24	269,991.47
SMEE	15-3	900,021	98,528	26.59	41.18	27,988.94
* ISABEL	20-2	966,226	76,055	28.37	44.37	30,786.39
* TIMBER LAKE	20-3	1,011,141	64,507	23.21	33.98	25,660.53
* LEMMON	52-2	7,939,230	637,225	28.55	42.32	253,632.38
TOTAL - SCHOOLS		31,602,352	5,112,266			919,078.00

(* INDICATES OVERLAPPING SCHOOL DISTRICT - TAXABLE VALUES ADJUSTED FOR SCHOOL PURPOSES ONLY)

TOTAL TAXES IN CORSON COUNTY 1,698,180.34

MOBILE HOME INFORMATION

NUMBER REGISTERED:	90	FULL AND TRUE VALUATION:	462,755.00
TAXABLE VALUE:	138,809.00	TAXES ON MOBILE HOMES:	8,878.08

PERCENT OF TOTAL TAXES RECEIVED BY:

COUNTY:	39.15	SCHOOL:	54.12	CITIES:	4.91
TOWNSHIPS:	1.82	WATER DISTRICTS:	0.00	RURAL FIRE DISTRICTS:	0.00
		OTHER DISTRICTS:	0.00		

COUNTY CUSTER

		1987 VALUATIONS	1988 VALUATIONS
AG-A	LAND CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS	34,143,700	34,934,705
AG-A1	IMPROVEMENTS AND STRUCTURES ON LAND CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS, LESS DWELLINGS AND AUTOMOBILE GARAGES.	1,518,385	1,649,200
NA-A1	DWELLINGS AND AUTOMOBILE GARAGES ON LAND CLASSIFED AS AGRICULTURAL WITHOUT CORPORATE LIMITS.	9,385,805	11,645,775
AG-AC	LAND CLASSIFIED AS AGRILCULTURAL WITHOUT CORPORATE LIMITS, UNDER COMMERCIAL USE	0	33,725
NA-AC2	IMPROVEMENTS AND STRUCTURES ON LAND CLASSIFIED AS AGRICULTURAL UNDER COMMERCIAL USE.	648,140	666,665
AG-C	PLATTED LOTS AND ACREAGES WITHOUT CORPORATE LIMITS CLASSIFIED AS AGRICULTURAL	1,570,155	0
AG-C1	IMPROVEMENTS AND STRUCTURES ON PLATTED LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS, LESS DWELLINGS AND AUTOMOBILE GARAGES	116,230	0
NA-C1	DWELLINGS AND AUTOMOBILE GARAGES ON PLATTED LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS.	1,886,895	0
AG-CC	PLATTED LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS IMPROVED OR UNIMPROVED, UNDER COMMERCIAL USE.	0	0
AG-CC2	IMPROVEMENTS AND STRUCTURES ON PLATTED LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS UNDER COMMERCIAL USE.	0	0
NA-C	PLATTED LOTS AND ACREAGES WITHOUT CORPORATE LIMITS.	20,341,100	20,948,670
NA-C1	IMPROVEMENTS AND STRUCTURES ON PLATTED LOTS AND ACREAGES WITHOUT CORPORATE LIMITS.	26,743,425	28,161,390
NA-CC	PLATTED LOTS AND ACREAGES WITHOUT CORPORATE LIMITS IMPROVED OR UNIMPROVED, UNDER COMMERCIAL USE.	1,469,400	1,390,850
NA-CC2	IMPROVEMENTS AND STRUCTURES ON PLATTED LOTS AND ACREAGES WITHOUT CORPORATE LIMITS, UNDER COMMERCIAL USE.	2,966,290	2,687,735
AG-D	CITY OR TOWN LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL.	0	0
AG-D1	AGRICULTURAL IMPROVEMENTS AND STRUCTURES LESS DWELLINGS AND AUTOMOBILE GARAGES ON CITY OR TOWN LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL.	0	0
NA-D1	DWELLINGS AND AUTOMOBILE GARAGES ON CITY OR TOWN LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL.	0	0
AG-DC	CITY OR TOWN LOTS AND ACREAGES IMPROVED OR UNIMPROVED CLASSIFIED AS AGRICULTURAL FOR COMMERCIAL USE.	0	0
AG-DC2	IMPROVEMENTS AND STRUCTURES CLASSIFIED AS AGRICULTURAL ON CITY OR TOWN LOTS AND ACREAGES.	0	0
NA-D	LOTS AND ACREAGES IN CITY OR TOWN.	3,656,850	3,694,505
NA-D1	IMPROVEMENTS AND STRUCTURES ON CITY OR TOWN LOTS AND ACREAGES.	17,078,825	17,298,290
NA-DC	CITY OR TOWN LOTS AND ACREAGES IMPROVED OR UNIMPROVED, UNDER COMMERCIAL USE.	2,424,440	2,336,750
NA-DC2	IMPROVEMENTS AND STRUCTURES ON CITY OR TOWN LOTS AND ACREAGES UNDER COMMERCIAL USE.	12,478,605	11,803,185
NA-M	MINERAL INTERESTS	0	0
AG-LS1	IMPROVEMENTS AND STRUCTURES CLASSIFIED AS AGRICULTURAL WITHIN CORPORATE LIMITS ON LEASED SITE LAND.	0	0
AG-LSO1	IMPROVEMENTS AND STRUCTURES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS ON LEASED SITE LAND.	0	0
AG-LS2	IMPROVEMENTS AND STRUCTURES CLASSIFIED AS AGRICULTURAL WITHIN CORPORATE LIMITS ON LEASED SITE LAND, UNDER COMMERCIAL USE.	0	0
AG-LSO2	IMPROVEMENTS AND STRUCTURES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS ON LEASED SITE LAND, UNDER COMMERCIAL USE.	86,930	86,930
NA-LS1	IMPROVEMENTS AND STRUCTURES WITHIN CORPORATE LIMITS ON LEASED SITE LAND.	0	0
NA-LSO1	IMPROVEMENTS AND STRUCTURES WITHOUT CORPORATE LIMITS ON LEASED SITE LAND.	604,255	602,825
NA-LS2	IMPROVEMENTS AND STRUCTURES WITHIN CORPORATE LIMITS ON LEASED SITE LAND UNDER COMMERCIAL USE.	95,350	95,350
NA-LSO2	IMPROVEMENTS AND STRUCTURES WITHOUT CORPORATE LIMITS ON LEASED SITE LAND UNDER COMMERCIAL USE.	58,275	52,555
	TOTAL ASSESSED LESS EXEMPTIONS	137,273,055	138,089,105
	EXEMPTIONS	3,603,020	1,935,040

1987 RECAP INFORMATION - TAXES PAYABLE 1988 COUNTY: CUSTER

	TAXABLE VALUATION	LEVY	AMOUNT OF TAX
AG LANDS-OUTSIDE CORPORATE LIMITS	20,676,250		755,940.66
NON AG LANDS-OUTSIDE CORPORATE LIMITS	35,265,040		1,610,306.12
AG LOTS-WITHIN CORPORATE LIMITS	0		0.00
NON AG LOTS-WITHIN CORPORATE LIMITS	19,648,125		1,094,657.72
TOTAL REAL PROPERTY	75,589,415		3,460,904.50
RAILROAD	1,112,972		44,766.34
TELEGRAPH	0		0.00
ELECTRIC, LIGHT, GAS, WATER, ETC.	3,173,144		145,648.12
TELEPHONE-WITHIN CORPORATE LIMITS	31,629		1,675.64
TOTAL REAL PROPERTY PLUS UTILITIES	79,907,160		3,652,994.60
TELEPHONE-WITHOUT CORPORATE LIMITS	849,027	42.31	35,922.33
SPECIAL ASSESSMENTS			0.00
TOTAL TAXES FOR CUSTER COUNTY			3,688,916.93
COUNTY GENERAL	79,907,160	6.90	551,359.40
SNOW REMOVAL		0.28	22,374.00
ROAD AND BRIDGE RESERVE		0.71	56,734.08
COURTHOUSE		0.00	0.00
AG BUILDING		0.00	0.00
HOSPITAL		0.00	0.00
BONDS		0.00	0.00
	0	0.00	0.00
	0	0.00	0.00
	0	0.00	0.00
SUBTOTAL	79,907,160	7.89	630,467.48
SECONDARY ROAD	59,625,716	4.68	279,048.36
FIREFIGHTING	72,425,703	0.61	44,179.68
RAILROAD AUTHORITY	0	0.00	0.00
AIRPORT AUTHORITY	0	0.00	0.00
TELEPHONE-WITHOUT CORPORATE LIMITS	849,027	42.31	35,922.33
SPECIAL ASSESSMENTS			0.00
TOTAL TAXES - COUNTY PURPOSES			989,617.85
OTHER ENTITIES			
WATER DISTRICTS	0	0.00	0.00
RURAL FIRE	0	0.00	2,963.42
OTHER	0		0.00
TOWNSHIPS	0	-	0.00

Individual Townships, their levies and taxes are listed in another section of this report)

CITIES NAME	SCHOOL DISTRICT	TAXABLE VALUATION	LEVY	AMOUNT OF TAX
BUFFALO GAP	23-2	828,654	4.19	3,472.06
CUSTER	16-1	17,414,463	13.40	233,353.80
FAIRBURN	16-1	295,692	10.15	3,001.28
HERMOSA	16-1	1,249,129	12.68	15,838.96
PRINGLE	16-1	493,606	10.01	4,941.00
TOTAL - CITIES		20,281,544		260,607.10

(! INDICATES TAXABLE VALUES ADJUSTED FOR CITY PURPOSES ONLY)

SCHOOL DISTRICTS

NAME	NUMBER	AG	NON AG	AG LEVY	NA LEVY	AMOUNT OF TAX
CUSTER	16-1	17,052,368	54,276,744	24.36	34.06	2,264,061.58
ELK MOUNTAIN	16-2	1,834,073	3,306,408	9.31	10.62	52,189.28
* HOT SPRINGS	23-2	1,519,119	1,380,329	33.89	48.32	119,477.70
TOTAL - SCHOOLS		20,405,560	58,963,481			2,435,728.56

(* INDICATES OVERLAPPING SCHOOL DISTRICT - TAXABLE VALUES ADJUSTED FOR SCHOOL PURPOSES ONLY)

TOTAL TAXES IN CUSTER COUNTY 3,688,916.93

MOBILE HOME INFORMATION

NUMBER REGISTERED:	577	FULL AND TRUE VALUATION:	4,771,390.00
TAXABLE VALUE:	1,554,581.00	TAXES ON MOBILE HOMES:	82,078.31

PERCENT OF TOTAL TAXES RECEIVED BY:

COUNTY:	26.83	SCHOOL:	66.03	CITIES:	7.06
TOWNSHIPS:	0.00	WATER DISTRICTS:	0.00	RURAL FIRE DISTRICTS:	0.08
		OTHER DISTRICTS:	0.00		

COUNTY DAVISON

		1987 VALUATIONS	1988 VALUATIONS
AG-A	LAND CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS	52,733,590	49,937,500
AG-A1	IMPROVEMENTS AND STRUCTURES ON LAND CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS, LESS DWELLINGS AND AUTOMOBILE GARAGES.	2,202,125	2,206,050
NA-A1	DWELLINGS AND AUTOMOBILE GARAGES ON LAND CLASSIFED AS AGRICULTURAL WITHOUT CORPORATE LIMITS.	6,459,150	6,287,865
AG-AC	LAND CLASSIFIED AS AGRILCULTURAL WITHOUT CORPORATE LIMITS, UNDER COMMERCIAL USE	6,190	6,190
NA-AC2	IMPROVEMENTS AND STRUCTURES ON LAND CLASSIFIED AS AGRICULTURAL UNDER COMMERCIAL USE.	98,175	38,935
AG-C	PLATTED LOTS AND ACREAGES WITHOUT CORPORATE LIMITS CLASSIFIED AS AGRICULTURAL	1,373,240	1,379,105
AG-C1	IMPROVEMENTS AND STRUCTURES ON PLATTED LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS, LESS DWELLINGS AND AUTOMOBILE GARAGES	163,525	188,155
NA-C1	DWELLINGS AND AUTOMOBILE GARAGES ON PLATTED LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS.	1,718,795	1,851,055
AG-CC	PLATTED LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS IMPROVED OR UNIMPROVED, UNDER COMMERCIAL USE.	14,895	14,085
AG-CC2	IMPROVEMENTS AND STRUCTURES ON PLATTED LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS UNDER COMMERCIAL USE.	0	0
NA-C	PLATTED LOTS AND ACREAGES WITHOUT CORPORATE LIMITS.	3,009,885	3,073,990
NA-C1	IMPROVEMENTS AND STRUCTURES ON PLATTED LOTS AND ACREAGES WITHOUT CORPORATE LIMITS.	13,301,695	14,010,895
NA-CC	PLATTED LOTS AND ACREAGES WITHOUT CORPORATE LIMITS IMPROVED OR UNIMPROVED, UNDER COMMERCIAL USE.	875,290	877,700
NA-CC2	IMPROVEMENTS AND STRUCTURES ON PLATTED LOTS AND ACREAGES WITHOUT CORPORATE LIMITS, UNDER COMMERCIAL USE.	3,145,990	3,175,275
AG-D	CITY OR TOWN LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL.	6,145	6,335
AG-D1	AGRICULTURAL IMPROVEMENTS AND STRUCTURES LESS DWELLINGS AND AUTOMOBILE GARAGES ON CITY OR TOWN LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL.	0	0
NA-D1	DWELLINGS AND AUTOMOBILE GARAGES ON CITY OR TOWN LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL.	0	0
AG-DC	CITY OR TOWN LOTS AND ACREAGES IMPROVED OR UNIMPROVED CLASSIFIED AS AGRICULTURAL FOR COMMERCIAL USE.	0	0
AG-DC2	IMPROVEMENTS AND STRUCTURES CLASSIFIED AS AGRICULTURAL ON CITY OR TOWN LOTS AND ACREAGES.	0	0
NA-D	LOTS AND ACREAGES IN CITY OR TOWN.	23,886,280	23,958,115
NA-D1	IMPROVEMENTS AND STRUCTURES ON CITY OR TOWN LOTS AND ACREAGES.	98,972,925	99,385,765
NA-DC	CITY OR TOWN LOTS AND ACREAGES IMPROVED OR UNIMPROVED, UNDER COMMERCIAL USE.	12,393,135	12,497,525
NA-DC2	IMPROVEMENTS AND STRUCTURES ON CITY OR TOWN LOTS AND ACREAGES UNDER COMMERCIAL USE.	40,647,580	40,432,950
NA-M	MINERAL INTERESTS	0	0
AG-LS1	IMPROVEMENTS AND STRUCTURES CLASSIFIED AS AGRICULTURAL WITHIN CORPORATE LIMITS ON LEASED SITE LAND.	0	0
AG-LSO1	IMPROVEMENTS AND STRUCTURES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS ON LEASED SITE LAND.	0	0
AG-LS2	IMPROVEMENTS AND STRUCTURES CLASSIFIED AS AGRICULTURAL WITHIN CORPORATE LIMITS ON LEASED SITE LAND, UNDER COMMERCIAL USE.	0	0
AG-LSO2	IMPROVEMENTS AND STRUCTURES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS ON LEASED SITE LAND, UNDER COMMERCIAL USE.	0	0
NA-LS1	IMPROVEMENTS AND STRUCTURES WITHIN CORPORATE LIMITS ON LEASED SITE LAND.	23,060	23,060
NA-LSO1	IMPROVEMENTS AND STRUCTURES WITHOUT CORPORATE LIMITS ON LEASED SITE LAND.	24,285	35,615
NA-LS2	IMPROVEMENTS AND STRUCTURES WITHIN CORPORATE LIMITS ON LEASED SITE LAND UNDER COMMERCIAL USE.	697,950	725,490
NA-LSO2	IMPROVEMENTS AND STRUCTURES WITHOUT CORPORATE LIMITS ON LEASED SITE LAND UNDER COMMERCIAL USE.	998,480	1,000,380
	TOTAL ASSESSED LESS EXEMPTIONS	262,752,385	261,112,035
	EXEMPTIONS	3,161,505	3,165,215

1987 RECAP INFORMATION - TAXES PAYABLE 1988 COUNTY: DAVISON

	TAXABLE VALUATION	LEVY	AMOUNT OF TAX
AG LANDS-OUTSIDE CORPORATE LIMITS	33,896,139		1,125,930.62
NON AG LANDS-OUTSIDE CORPORATE LIMITS	17,165,388		789,694.08
AG LOTS-WITHIN CORPORATE LIMITS	3,687		207.03
NON AG LOTS-WITHIN CORPORATE LIMITS	106,586,217		6,268,266.21
TOTAL REAL PROPERTY	157,651,431		8,184,097.94
RAILROAD	0		0.00
TELEGRAPH	8,361		375.66
ELECTRIC, LIGHT, GAS, WATER, ETC.	5,782,315		324,097.02
TELEPHONE-WITHIN CORPORATE LIMITS	3,156,069		186,060.34
TOTAL REAL PROPERTY PLUS UTILITIES	166,598,176		8,694,630.96
TELEPHONE-WITHOUT CORPORATE LIMITS	1,217,431	37.25	45,349.30
SPECIAL ASSESSMENTS			0.00
TOTAL TAXES FOR DAVISON COUNTY			8,739,980.26
COUNTY GENERAL	166,598,176	9.28	1,546,031.12
SNOW REMOVAL		0.07	11,661.87
ROAD AND BRIDGE RESERVE		0.36	59,975.34
COURTHOUSE		0.14	23,323.74
AG BUILDING		0.00	0.00
HOSPITAL		0.00	0.00
BONDS		0.13	0.00
	0	0.00	0.00
	0	0.00	0.00
	0	0.00	0.00
SUBTOTAL	166,598,176	9.98	1,640,992.07
SECONDARY ROAD	0	0.00	0.00
FIREFIGHTING	0	0.00	0.00
RAILROAD AUTHORITY	0	0.00	0.00
AIRPORT AUTHORITY	0	0.00	0.00
TELEPHONE-WITHOUT CORPORATE LIMITS	1,217,431	37.25	45,349.30
SPECIAL ASSESSMENTS			0.00
TOTAL TAXES - COUNTY PURPOSES			1,686,341.37
OTHER ENTITIES			
WATER DISTRICTS	166,598,176	0.10	16,659.82
RURAL FIRE	0	0.00	0.00
OTHER	0		0.00
TOWNSHIPS	52,906,817		36,515.85

Individual Townships, their levies and taxes are listed in another section of this report)

CITIES NAME	SCHOOL DISTRICT			
ETHAN	17-1	1,488,233	21.44	31,907.71
MITCHELL	17-2	110,574,873	14.89	1,646,459.86
MT. VERNON	17-3	1,628,253	24.04	39,143.21
TOTAL - CITIES		113,691,359		1,717,510.78

(! INDICATES TAXABLE VALUES ADJUSTED FOR CITY PURPOSES ONLY)

SCHOOL DISTRICTS

NAME	NUMBER	AG	NON AG	AG LEVY	NA LEVY	
* PLANKINTON	1-1	11,537	0	26.48	0.00	305.50
* STICKNEY	1-2	716,460	73,733	21.84	33.75	18,135.98
ETHAN	17-1	5,827,623	2,620,586	22.16	32.60	214,571.23
MITCHELL	17-2	12,387,240	126,035,905	23.15	34.09	4,597,537.64
MT. VERNON	17-3	13,457,268	3,639,381	22.16	32.89	418,361.37
* PARKSTON	33-3	869,013	181,085	24.39	34.68	27,475.26
* LETCHER	55-3	177,428	46,484	26.00	42.00	6,565.46
TOTAL - SCHOOLS		33,446,569	132,597,174			5,282,952.44

(* INDICATES OVERLAPPING SCHOOL DISTRICT - TAXABLE VALUES ADJUSTED FOR SCHOOL PURPOSES ONLY)

TOTAL TAXES IN DAVISON COUNTY	8,739,980.26

MOBILE HOME INFORMATION

NUMBER REGISTERED:	508	FULL AND TRUE VALUATION:	2,603,097.00
TAXABLE VALUE:	1,561,858.00	TAXES ON MOBILE HOMES:	76,412.82

PERCENT OF TOTAL TAXES RECEIVED BY:

COUNTY:	19.29	SCHOOL:	60.45	CITIES:	19.65
TOWNSHIPS:	0.42	WATER DISTRICTS:	0.19	RURAL FIRE DISTRICTS:	0.00
		OTHER DISTRICTS:	0.00		

COUNTY DAY

		1987 VALUATIONS	1988 VALUATIONS
AG-A	LAND CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS	121,162,580	102,959,710
AG-A1	IMPROVEMENTS AND STRUCTURES ON LAND CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS, LESS DWELLINGS AND AUTOMOBILE GARAGES.	4,634,350	4,058,950
NA-A1	DWELLINGS AND AUTOMOBILE GARAGES ON LAND CLASSIFED AS AGRICULTURAL WITHOUT CORPORATE LIMITS.	9,520,670	7,876,080
AG-AC	LAND CLASSIFIED AS AGRILCULTURAL WITHOUT CORPORATE LIMITS, UNDER COMMERCIAL USE	0	0
NA-AC2	IMPROVEMENTS AND STRUCTURES ON LAND CLASSIFIED AS AGRICULTURAL UNDER COMMERCIAL USE.	57,290	48,700
AG-C	PLATTED LOTS AND ACREAGES WITHOUT CORPORATE LIMITS CLASSIFIED AS AGRICULTURAL	254,110	231,640
AG-C1	IMPROVEMENTS AND STRUCTURES ON PLATTED LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS, LESS DWELLINGS AND AUTOMOBILE GARAGES	48,410	28,650
NA-C1	DWELLINGS AND AUTOMOBILE GARAGES ON PLATTED LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS.	605,890	576,170
AG-CC	PLATTED LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS IMPROVED OR UNIMPROVED, UNDER COMMERCIAL USE.	0	0
AG-CC2	IMPROVEMENTS AND STRUCTURES ON PLATTED LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS UNDER COMMERCIAL USE.	0	0
NA-C	PLATTED LOTS AND ACREAGES WITHOUT CORPORATE LIMITS.	3,119,500	2,881,490
NA-C1	IMPROVEMENTS AND STRUCTURES ON PLATTED LOTS AND ACREAGES WITHOUT CORPORATE LIMITS.	7,355,080	6,986,290
NA-CC	PLATTED LOTS AND ACREAGES WITHOUT CORPORATE LIMITS IMPROVED OR UNIMPROVED, UNDER COMMERCIAL USE.	188,980	157,440
NA-CC2	IMPROVEMENTS AND STRUCTURES ON PLATTED LOTS AND ACREAGES WITHOUT CORPORATE LIMITS, UNDER COMMERCIAL USE.	768,530	654,440
AG-D	CITY OR TOWN LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL.	241,450	205,240
AG-D1	AGRICULTURAL IMPROVEMENTS AND STRUCTURES LESS DWELLINGS AND AUTOMOBILE GARAGES ON CITY OR TOWN LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL.	108,620	87,150
NA-D1	DWELLINGS AND AUTOMOBILE GARAGES ON CITY OR TOWN LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL.	132,280	111,700
AG-DC	CITY OR TOWN LOTS AND ACREAGES IMPROVED OR UNIMPROVED CLASSIFIED AS AGRICULTURAL FOR COMMERCIAL USE.	8,000	6,800
AG-DC2	IMPROVEMENTS AND STRUCTURES CLASSIFIED AS AGRICULTURAL ON CITY OR TOWN LOTS AND ACREAGES.	12,000	8,900
NA-D	LOTS AND ACREAGES IN CITY OR TOWN.	4,256,010	3,643,250
NA-D1	IMPROVEMENTS AND STRUCTURES ON CITY OR TOWN LOTS AND ACREAGES.	21,377,150	18,123,750
NA-DC	CITY OR TOWN LOTS AND ACREAGES IMPROVED OR UNIMPROVED, UNDER COMMERCIAL USE.	1,220,090	1,061,290
NA-DC2	IMPROVEMENTS AND STRUCTURES ON CITY OR TOWN LOTS AND ACREAGES UNDER COMMERCIAL USE.	7,456,100	6,360,130
NA-M	MINERAL INTERESTS	0	0
AG-LS1	IMPROVEMENTS AND STRUCTURES CLASSIFIED AS AGRICULTURAL WITHIN CORPORATE LIMITS ON LEASED SITE LAND.	7,360	6,260
AG-LSO1	IMPROVEMENTS AND STRUCTURES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS ON LEASED SITE LAND.	169,980	139,300
AG-LS2	IMPROVEMENTS AND STRUCTURES CLASSIFIED AS AGRICULTURAL WITHIN CORPORATE LIMITS ON LEASED SITE LAND, UNDER COMMERCIAL USE.	0	0
AG-LSO2	IMPROVEMENTS AND STRUCTURES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS ON LEASED SITE LAND, UNDER COMMERCIAL USE.	0	0
NA-LS1	IMPROVEMENTS AND STRUCTURES WITHIN CORPORATE LIMITS ON LEASED SITE LAND.	18,020	16,320
NA-LSO1	IMPROVEMENTS AND STRUCTURES WITHOUT CORPORATE LIMITS ON LEASED SITE LAND.	893,220	809,810
NA-LS2	IMPROVEMENTS AND STRUCTURES WITHIN CORPORATE LIMITS ON LEASED SITE LAND UNDER COMMERCIAL USE.	1,161,370	1,016,410
NA-LSO2	IMPROVEMENTS AND STRUCTURES WITHOUT CORPORATE LIMITS ON LEASED SITE LAND UNDER COMMERCIAL USE.	191,900	165,630
	TOTAL ASSESSED LESS EXEMPTIONS	184,968,940	158,221,500
	EXEMPTIONS	6,628,840	5,856,400

	TAXABLE VALUATION	LEVY	AMOUNT OF TAX
AG LANDS-OUTSIDE CORPORATE LIMITS	65,177,688		2,409,956.66
NON AG LANDS-OUTSIDE CORPORATE LIMITS	6,326,587		574,442.25
AG LOTS-WITHIN CORPORATE LIMITS	181,166		11,225.56
NON AG LOTS-WITHIN CORPORATE LIMITS	17,098,090		1,254,045.69
TOTAL REAL PROPERTY	88,783,531		4,249,670.16
RAILROAD	0		0.00
TELEGRAPH	0		0.00
ELECTRIC, LIGHT, GAS, WATER, ETC.	2,156,011		137,878.26
TELEPHONE-WITHIN CORPORATE LIMITS	875,568		67,075.41
TOTAL REAL PROPERTY PLUS UTILITIES	91,815,110		4,454,623.83
TELEPHONE-WITHOUT CORPORATE LIMITS	1,009,062	41.95	42,330.15
SPECIAL ASSESSMENTS			4,808.22
TOTAL TAXES FOR DAY COUNTY			4,501,762.20
COUNTY GENERAL	91,815,110	10.50	964,058.66
SNOW REMOVAL		0.19	17,444.87
ROAD AND BRIDGE RESERVE		1.43	131,295.61
COURTHOUSE		0.00	0.00
AG BUILDING		0.00	0.00
HOSPITAL		0.00	0.00
BONDS		0.00	0.00
	0	0.00	0.00
	0	0.00	0.00
	0	0.00	0.00
SUBTOTAL	91,815,110	12.12	1,112,799.14
SECONDARY ROAD	0	0.00	0.00
FIREFIGHTING	0	0.00	0.00
RAILROAD AUTHORITY	0	0.00	0.00
AIRPORT AUTHORITY	0	0.00	0.00
TELEPHONE-WITHOUT CORPORATE LIMITS	1,009,062	41.95	42,330.15
SPECIAL ASSESSMENTS			4,808.22
TOTAL TAXES - COUNTY PURPOSES			1,159,937.51
OTHER ENTITIES			
WATER DISTRICTS	91,815,110	0.25	22,953.79
RURAL FIRE	0	0.00	0.00
OTHER	0		0.00
TOWNSHIPS	72,650,230		186,136.41

Individual Townships, their levies and taxes are listed in another section of this report)

CITIES NAME	SCHOOL DISTRICT			
ANDOVER	6-2	370,494	28.95	10,725.80
BRISTOL	18-1	1,908,869	21.98	41,956.94
BUTLER	18-1	73,732	18.99	1,400.17
GRENVILLE	18-4	228,023	13.16	3,000.78
LILY	18-1	56,378	26.61	1,500.22
PIERPONT	45-2	581,513	43.08	25,051.58
ROSLYN	18-2	881,966	35.38	31,203.96
WAUBAY	18-3	2,041,713	22.53	45,999.78
WEBSTER	18-4	13,022,190	22.20	289,092.62
TOTAL - CITIES		19,815,110		449,931.85

(! INDICATES TAXABLE VALUES ADJUSTED FOR CITY PURPOSES ONLY)

SCHOOL DISTRICTS

NAME	NUMBER	AG	NON AG	AG LEVY	NA LEVY	
* FLORENCE	14-1	405,762	20,192	20.94	32.88	9,160.57
* SOUTH SHORE	14-3	9,210	5,382	19.08	25.38	312.33
BRISTOL	18-1	15,324,792	3,687,521	28.91	44.14	605,806.92
ROSLYN	18-2	7,495,685	3,264,612	25.62	41.52	327,586.14
WAUBAY	18-3	6,185,407	3,910,550	26.08	37.16	306,631.45
WEBSTER	18-4	17,633,599	18,184,934	25.30	37.31	1,124,609.94
* LANGFORD	45-2	7,635,352	933,859	19.38	29.00	175,055.03
* CONDE	56-1	1,136,383	73,308	16.49	23.25	20,443.37
* GROTON	6-3	3,791,578	594,831	24.16	36.30	113,196.89
TOTAL - SCHOOLS		59,617,768	30,675,189			2,682,802.64

(* INDICATES OVERLAPPING SCHOOL DISTRICT - TAXABLE VALUES ADJUSTED FOR SCHOOL PURPOSES ONLY)

TOTAL TAXES IN DAY COUNTY 4,501,762.20

MOBILE HOME INFORMATION

NUMBER REGISTERED:	287	FULL AND TRUE VALUATION:	1,330,578.00
TAXABLE VALUE:	29,535.00	TAXES ON MOBILE HOMES:	28,282.63

PERCENT OF TOTAL TAXES RECEIVED BY:

COUNTY:	25.77	SCHOOL:	59.59	CITIES:	9.99
TOWNSHIPS:	4.13	WATER DISTRICTS:	0.51	RURAL FIRE DISTRICTS:	0.00
		OTHER DISTRICTS:	0.00		

COUNTY DEUEL

		1987 VALUATIONS	1988 VALUATIONS
AG-A	LAND CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS	87,654,570	87,502,825
AG-A1	IMPROVEMENTS AND STRUCTURES ON LAND CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS, LESS DWELLINGS AND AUTOMOBILE GARAGES.	2,270,980	2,332,920
NA-A1	DWELLINGS AND AUTOMOBILE GARAGES ON LAND CLASSIFED AS AGRICULTURAL WITHOUT CORPORATE LIMITS.	6,132,000	6,063,415
AG-AC	LAND CLASSIFIED AS AGRILCULTURAL WITHOUT CORPORATE LIMITS, UNDER COMMERCIAL USE	0	0
NA-AC2	IMPROVEMENTS AND STRUCTURES ON LAND CLASSIFIED AS AGRICULTURAL UNDER COMMERCIAL USE.	11,780	11,780
AG-C	PLATTED LOTS AND ACREAGES WITHOUT CORPORATE LIMITS CLASSIFIED AS AGRICULTURAL	0	0
AG-C1	IMPROVEMENTS AND STRUCTURES ON PLATTED LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS, LESS DWELLINGS AND AUTOMOBILE GARAGES	0	0
NA-C1	DWELLINGS AND AUTOMOBILE GARAGES ON PLATTED LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS.	0	0
AG-CC	PLATTED LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS IMPROVED OR UNIMPROVED, UNDER COMMERCIAL USE.	0	0
AG-CC2	IMPROVEMENTS AND STRUCTURES ON PLATTED LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS UNDER COMMERCIAL USE.	0	0
NA-C	PLATTED LOTS AND ACREAGES WITHOUT CORPORATE LIMITS.	1,221,250	1,256,575
NA-C1	IMPROVEMENTS AND STRUCTURES ON PLATTED LOTS AND ACREAGES WITHOUT CORPORATE LIMITS.	3,008,630	3,201,870
NA-CC	PLATTED LOTS AND ACREAGES WITHOUT CORPORATE LIMITS IMPROVED OR UNIMPROVED, UNDER COMMERCIAL USE.	76,780	79,700
NA-CC2	IMPROVEMENTS AND STRUCTURES ON PLATTED LOTS AND ACREAGES WITHOUT CORPORATE LIMITS, UNDER COMMERCIAL USE.	683,360	698,740
AG-D	CITY OR TOWN LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL.	515,180	654,110
AG-D1	AGRICULTURAL IMPROVEMENTS AND STRUCTURES LESS DWELLINGS AND AUTOMOBILE GARAGES ON CITY OR TOWN LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL.	128,730	126,605
NA-D1	DWELLINGS AND AUTOMOBILE GARAGES ON CITY OR TOWN LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL.	114,705	112,725
AG-DC	CITY OR TOWN LOTS AND ACREAGES IMPROVED OR UNIMPROVED CLASSIFIED AS AGRICULTURAL FOR COMMERCIAL USE.	0	0
AG-DC2	IMPROVEMENTS AND STRUCTURES CLASSIFIED AS AGRICULTURAL ON CITY OR TOWN LOTS AND ACREAGES.	0	0
NA-D	LOTS AND ACREAGES IN CITY OR TOWN.	1,193,045	1,211,070
NA-D1	IMPROVEMENTS AND STRUCTURES ON CITY OR TOWN LOTS AND ACREAGES.	10,211,845	10,320,605
NA-DC	CITY OR TOWN LOTS AND ACREAGES IMPROVED OR UNIMPROVED, UNDER COMMERCIAL USE.	303,810	501,750
NA-DC2	IMPROVEMENTS AND STRUCTURES ON CITY OR TOWN LOTS AND ACREAGES UNDER COMMERCIAL USE.	4,784,685	5,931,615
NA-M	MINERAL INTERESTS	0	0
AG-LS1	IMPROVEMENTS AND STRUCTURES CLASSIFIED AS AGRICULTURAL WITHIN CORPORATE LIMITS ON LEASED SITE LAND.	0	0
AG-LSO1	IMPROVEMENTS AND STRUCTURES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS ON LEASED SITE LAND.	0	0
AG-LS2	IMPROVEMENTS AND STRUCTURES CLASSIFIED AS AGRICULTURAL WITHIN CORPORATE LIMITS ON LEASED SITE LAND, UNDER COMMERCIAL USE.	0	0
AG-LSO2	IMPROVEMENTS AND STRUCTURES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS ON LEASED SITE LAND, UNDER COMMERCIAL USE.	0	0
NA-LS1	IMPROVEMENTS AND STRUCTURES WITHIN CORPORATE LIMITS ON LEASED SITE LAND.	0	0
NA-LSO1	IMPROVEMENTS AND STRUCTURES WITHOUT CORPORATE LIMITS ON LEASED SITE LAND.	1,610	1,610
NA-LS2	IMPROVEMENTS AND STRUCTURES WITHIN CORPORATE LIMITS ON LEASED SITE LAND UNDER COMMERCIAL USE.	33,670	30,810
NA-LSO2	IMPROVEMENTS AND STRUCTURES WITHOUT CORPORATE LIMITS ON LEASED SITE LAND UNDER COMMERCIAL USE.	10,490	10,490
	TOTAL ASSESSED LESS EXEMPTIONS	118,357,120	120,049,215
	EXEMPTIONS	4,900,200	4,916,295

1987 RECAP INFORMATION - TAXES PAYABLE 1988 COUNTY: DEUEL

	TAXABLE VALUATION	LEVY	AMOUNT OF TAX
AG LANDS-OUTSIDE CORPORATE LIMITS	40,466,501		1,731,912.76
NON AG LANDS-OUTSIDE CORPORATE LIMITS	5,027,551		288,258.04
AG LOTS-WITHIN CORPORATE LIMITS	289,760		16,597.52
NON AG LOTS-WITHIN CORPORATE LIMITS	7,476,907		667,293.53
TOTAL REAL PROPERTY	53,260,719		2,704,061.85
RAILROAD	456		22.40
TELEGRAPH	0		0.00
ELECTRIC, LIGHT, GAS, WATER, ETC.	8,697,485		488,591.34
TELEPHONE-WITHIN CORPORATE LIMITS	1,369		122.65
TOTAL REAL PROPERTY PLUS UTILITIES	61,960,029		3,192,798.24
TELEPHONE-WITHOUT CORPORATE LIMITS	36,492	46.03	1,679.73
SPECIAL ASSESSMENTS			63.44
TOTAL TAXES FOR DEUEL COUNTY			3,194,541.41
COUNTY GENERAL	61,960,029	10.55	653,678.31
SNOW REMOVAL		1.11	68,775.63
ROAD AND BRIDGE RESERVE		1.51	93,559.64
COURTHOUSE		0.00	0.00
AG BUILDING		0.00	0.00
HOSPITAL		0.00	0.00
BONDS		0.00	0.00
	0	0.00	0.00
	0	0.00	0.00
	0	0.00	0.00
SUBTOTAL	61,960,029	13.17	816,013.58
SECONDARY ROAD	0	0.00	0.00
FIREFIGHTING	0	0.00	0.00
RAILROAD AUTHORITY	0	0.00	0.00
AIRPORT AUTHORITY	0	0.00	0.00
TELEPHONE-WITHOUT CORPORATE LIMITS	36,492	46.03	1,679.73
SPECIAL ASSESSMENTS			63.44
TOTAL TAXES - COUNTY PURPOSES			817,756.75
OTHER ENTITIES			
WATER DISTRICTS	61,960,029	0.09	5,576.40
RURAL FIRE	53,837,042	0.50	26,918.52
OTHER	0		0.00
TOWNSHIPS	53,837,042		166,337.04

Individual Townships, their levies and taxes are listed in another section of this report)

CITIES NAME	SCHOOL DISTRICT			
ALTAMONT	19-2	119,039	10.50	1,249.91
ASTORIA	19-1	374,878	34.68	13,000.77
BRANDT	19-2	393,870	7.62	3,001.29
CLEAR LAKE	19-2	5,428,018	46.28	251,208.67
GARY	19-3	837,293	25.68	21,501.68
GOODWIN	19-2	304,257	6.57	1,998.97
TORONTO	5-2	665,632	30.80	20,501.47
TOTAL - CITIES		8,122,987		312,462.76

(! INDICATES TAXABLE VALUES ADJUSTED FOR CITY PURPOSES ONLY)

SCHOOL DISTRICTS

NAME	NUMBER	AG	NON AG	AG LEVY	NA LEVY	
* WATERTOWN	14-4	296,818	59,693	22.54	31.59	8,575.98
* WAVERLY	14-5	97,562	20,494	18.02	26.60	2,303.21
ASTORIA	19-1	3,862,634	3,078,553	26.00	42.00	229,727.71
CLEAR LAKE	19-2	21,140,933	10,279,524	24.44	34.59	872,253.03
GARY	19-3	3,477,618	2,491,446	30.20	44.65	216,267.08
* GRANT-DEUEL	25-3	3,972,674	352,536	28.83	44.83	130,336.38
* CASTLEWOOD	28-1	1,203	1,545	22.66	33.62	79.20
* ESTELLINE	28-2	4,241,950	2,681,226	23.03	33.50	187,513.18
* DEUBROOK	5-2	4,007,724	2,447,306	28.74	42.19	218,433.83
TOTAL - SCHOOLS		41,099,116	21,412,319			1,865,489.60

(* INDICATES OVERLAPPING SCHOOL DISTRICT - TAXABLE VALUES ADJUSTED FOR SCHOOL PURPOSES ONLY)

TOTAL TAXES IN DEUEL COUNTY 3,194,541.07

MOBILE HOME INFORMATION

PERCENT OF TOTAL TAXES RECEIVED BY:

COUNTY:	25.60	SCHOOL:	58.40	CITIES:	9.78
TOWNSHIPS:	5.21	WATER DISTRICTS:	0.17	RURAL FIRE DISTRICTS:	0.84
		OTHER DISTRICTS:	0.00		

COUNTY DEWEY

		1987 VALUATIONS	1988 VALUATIONS
AG-A	LAND CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS	42,792,320	42,999,660
AG-A1	IMPROVEMENTS AND STRUCTURES ON LAND CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS, LESS DWELLINGS AND AUTOMOBILE GARAGES.	1,661,880	1,627,050
NA-A1	DWELLINGS AND AUTOMOBILE GARAGES ON LAND CLASSIFED AS AGRICULTURAL WITHOUT CORPORATE LIMITS.	3,395,030	3,460,430
AG-AC	LAND CLASSIFIED AS AGRILCULTURAL WITHOUT CORPORATE LIMITS, UNDER COMMERCIAL USE	0	0
NA-AC2	IMPROVEMENTS AND STRUCTURES ON LAND CLASSIFIED AS AGRICULTURAL UNDER COMMERCIAL USE.	0	0
AG-C	PLATTED LOTS AND ACREAGES WITHOUT CORPORATE LIMITS CLASSIFIED AS AGRICULTURAL	13,770	16,960
AG-C1	IMPROVEMENTS AND STRUCTURES ON PLATTED LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS, LESS DWELLINGS AND AUTOMOBILE GARAGES	84,650	104,930
NA-C1	DWELLINGS AND AUTOMOBILE GARAGES ON PLATTED LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS.	108,750	115,680
AG-CC	PLATTED LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS IMPROVED OR UNIMPROVED, UNDER COMMERCIAL USE.	0	0
AG-CC2	IMPROVEMENTS AND STRUCTURES ON PLATTED LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS UNDER COMMERCIAL USE.	0	0
NA-C	PLATTED LOTS AND ACREAGES WITHOUT CORPORATE LIMITS.	76,150	76,475
NA-C1	IMPROVEMENTS AND STRUCTURES ON PLATTED LOTS AND ACREAGES WITHOUT CORPORATE LIMITS.	506,710	507,450
NA-CC	PLATTED LOTS AND ACREAGES WITHOUT CORPORATE LIMITS IMPROVED OR UNIMPROVED, UNDER COMMERCIAL USE.	34,580	34,580
NA-CC2	IMPROVEMENTS AND STRUCTURES ON PLATTED LOTS AND ACREAGES WITHOUT CORPORATE LIMITS, UNDER COMMERCIAL USE.	736,260	762,000
AG-D	CITY OR TOWN LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL.	13,500	13,500
AG-D1	AGRICULTURAL IMPROVEMENTS AND STRUCTURES LESS DWELLINGS AND AUTOMOBILE GARAGES ON CITY OR TOWN LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL.	27,150	27,150
NA-D1	DWELLINGS AND AUTOMOBILE GARAGES ON CITY OR TOWN LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL.	29,040	29,040
AG-DC	CITY OR TOWN LOTS AND ACREAGES IMPROVED OR UNIMPROVED CLASSIFIED AS AGRICULTURAL FOR COMMERCIAL USE.	0	0
AG-DC2	IMPROVEMENTS AND STRUCTURES CLASSIFIED AS AGRICULTURAL ON CITY OR TOWN LOTS AND ACREAGES.	0	0
NA-D	LOTS AND ACREAGES IN CITY OR TOWN.	611,100	611,450
NA-D1	IMPROVEMENTS AND STRUCTURES ON CITY OR TOWN LOTS AND ACREAGES.	4,580,545	4,565,700
NA-DC	CITY OR TOWN LOTS AND ACREAGES IMPROVED OR UNIMPROVED, UNDER COMMERCIAL USE.	154,620	154,770
NA-DC2	IMPROVEMENTS AND STRUCTURES ON CITY OR TOWN LOTS AND ACREAGES UNDER COMMERCIAL USE.	2,346,360	2,185,190
NA-M	MINERAL INTERESTS	0	0
AG-LS1	IMPROVEMENTS AND STRUCTURES CLASSIFIED AS AGRICULTURAL WITHIN CORPORATE LIMITS ON LEASED SITE LAND.	29,035	29,035
AG-LSO1	IMPROVEMENTS AND STRUCTURES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS ON LEASED SITE LAND.	138,420	138,420
AG-LS2	IMPROVEMENTS AND STRUCTURES CLASSIFIED AS AGRICULTURAL WITHIN CORPORATE LIMITS ON LEASED SITE LAND, UNDER COMMERCIAL USE.	0	0
AG-LSO2	IMPROVEMENTS AND STRUCTURES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS ON LEASED SITE LAND, UNDER COMMERCIAL USE.	0	0
NA-LS1	IMPROVEMENTS AND STRUCTURES WITHIN CORPORATE LIMITS ON LEASED SITE LAND.	0	122,890
NA-LSO1	IMPROVEMENTS AND STRUCTURES WITHOUT CORPORATE LIMITS ON LEASED SITE LAND.	0	0
NA-LS2	IMPROVEMENTS AND STRUCTURES WITHIN CORPORATE LIMITS ON LEASED SITE LAND UNDER COMMERCIAL USE.	157,370	12,790
NA-LSO2	IMPROVEMENTS AND STRUCTURES WITHOUT CORPORATE LIMITS ON LEASED SITE LAND UNDER COMMERCIAL USE.	83,820	84,440
	TOTAL ASSESSED LESS EXEMPTIONS	57,581,060	57,679,590
	EXEMPTIONS	1,909,780	1,905,880

1987 RECAP INFORMATION - TAXES PAYABLE 1988 COUNTY: DEWEY

	TAXABLE VALUATION	LEVY	AMOUNT OF TAX
AG LANDS-OUTSIDE CORPORATE LIMITS	16,868,187		631,274.00
NON AG LANDS-OUTSIDE CORPORATE LIMITS	503,132		88,976.00
AG LOTS-WITHIN CORPORATE LIMITS	24,390		1,468.00
NON AG LOTS-WITHIN CORPORATE LIMITS	2,757,662		206,365.00
TOTAL REAL PROPERTY	20,153,371		928,083.00
RAILROAD	0		0.00
TELEGRAPH	0		0.00
ELECTRIC, LIGHT, GAS, WATER, ETC.	0		0.00
TELEPHONE-WITHIN CORPORATE LIMITS	103,149		5,382.00
TOTAL REAL PROPERTY PLUS UTILITIES	20,256,520		933,465.00
TELEPHONE-WITHOUT CORPORATE LIMITS	148,157	41.42	6,137.00
SPECIAL ASSESSMENTS			0.00
TOTAL TAXES FOR DEWEY COUNTY			939,602.00
COUNTY GENERAL	20,256,520	14.04	284,401.00
SNOW REMOVAL		0.73	14,787.00
ROAD AND BRIDGE RESERVE		0.52	10,533.00
COURTHOUSE		0.60	12,153.00
AG BUILDING		0.00	0.00
HOSPITAL		0.00	0.00
BONDS		0.00	0.00
	0	0.00	0.00
	0	0.00	0.00
	0	0.00	0.00
SUBTOTAL	20,256,520	15.89	321,874.00
SECONDARY ROAD	17,371,320	1.45	25,188.00
FIREFIGHTING	0	0.00	0.00
RAILROAD AUTHORITY	0	0.00	0.00
AIRPORT AUTHORITY	0	0.00	0.00
TELEPHONE-WITHOUT CORPORATE LIMITS	148,157	41.42	6,137.00
SPECIAL ASSESSMENTS			0.00
TOTAL TAXES - COUNTY PURPOSES			353,199.00
OTHER ENTITIES			
WATER DISTRICTS	0	0.00	0.00
RURAL FIRE	0	0.00	0.00
OTHER	0		0.00
TOWNSHIPS	0		0.00

Individual Townships, their levies and taxes are listed in another section of this report)

CITIES NAME	SCHOOL DISTRICT			
EAGLE BUTTE	20-1	916,045	15.28	13,997.00
ISABEL	20-2	520,980	31.55	16,437.00
TIMBER LAKE	20-3	1,448,174	24.86	36,000.00
TOTAL - CITIES		2,885,199		66,434.00

(! INDICATES TAXABLE VALUES ADJUSTED FOR CITY PURPOSES ONLY)

SCHOOL DISTRICTS

NAME	NUMBER	AG	NON AG	AG LEVY	NA LEVY	
EAGLE BUTTE	20-1	6,265,984	1,833,590	21.05	32.39	191,289.00
ISABEL	20-2	1,830,226	693,791	28.37	44.37	82,708.00
TIMBER LAKE	20-3	7,550,789	2,056,915	23.21	33.98	245,148.00
* ZIEBACH	64-2	20,038	4,379	30.88	46.79	824.00
TOTAL - SCHOOLS		15,667,037	4,588,675			519,969.00

(* INDICATES OVERLAPPING SCHOOL DISTRICT - TAXABLE VALUES ADJUSTED FOR SCHOOL PURPOSES ONLY)

TOTAL TAXES IN DEWEY COUNTY 939,602.00

MOBILE HOME INFORMATION

NUMBER REGISTERED:	205	FULL AND TRUE VALUATION:	1,409,790.00
TAXABLE VALUE:	493,427.00	TAXES ON MOBILE HOMES:	30,940.00

PERCENT OF TOTAL TAXES RECEIVED BY:

COUNTY:	37.59	SCHOOL:	55.34	CITIES:	7.07
TOWNSHIPS:	0.00	WATER DISTRICTS:	0.00	RURAL FIRE DISTRICTS:	0.00
		OTHER DISTRICTS:	0.00		

COUNTY DOUGLAS

		1987 VALUATIONS	1988 VALUATIONS
AG-A	LAND CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS	60,941,220	60,932,550
AG-A1	IMPROVEMENTS AND STRUCTURES ON LAND CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS, LESS DWELLINGS AND AUTOMOBILE GARAGES.	6,244,410	6,370,330
NA-A1	DWELLINGS AND AUTOMOBILE GARAGES ON LAND CLASSIFED AS AGRICULTURAL WITHOUT CORPORATE LIMITS.	5,986,270	5,916,210
AG-AC	LAND CLASSIFIED AS AGRILCULTURAL WITHOUT CORPORATE LIMITS, UNDER COMMERCIAL USE	0	0
NA-AC2	IMPROVEMENTS AND STRUCTURES ON LAND CLASSIFIED AS AGRICULTURAL UNDER COMMERCIAL USE.	0	0
AG-C	PLATTED LOTS AND ACREAGES WITHOUT CORPORATE LIMITS CLASSIFIED AS AGRICULTURAL	0	0
AG-C1	IMPROVEMENTS AND STRUCTURES ON PLATTED LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS, LESS DWELLINGS AND AUTOMOBILE GARAGES	0	0
NA-C1	DWELLINGS AND AUTOMOBILE GARAGES ON PLATTED LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS.	0	0
AG-CC	PLATTED LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS IMPROVED OR UNIMPROVED, UNDER COMMERCIAL USE.	0	0
AG-CC2	IMPROVEMENTS AND STRUCTURES ON PLATTED LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS UNDER COMMERCIAL USE.	0	0
NA-C	PLATTED LOTS AND ACREAGES WITHOUT CORPORATE LIMITS.	65,900	65,650
NA-C1	IMPROVEMENTS AND STRUCTURES ON PLATTED LOTS AND ACREAGES WITHOUT CORPORATE LIMITS.	1,159,910	1,142,340
NA-CC	PLATTED LOTS AND ACREAGES WITHOUT CORPORATE LIMITS IMPROVED OR UNIMPROVED, UNDER COMMERCIAL USE.	55,830	58,140
NA-CC2	IMPROVEMENTS AND STRUCTURES ON PLATTED LOTS AND ACREAGES WITHOUT CORPORATE LIMITS, UNDER COMMERCIAL USE.	736,530	731,950
AG-D	CITY OR TOWN LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL.	130,890	130,890
AG-D1	AGRICULTURAL IMPROVEMENTS AND STRUCTURES LESS DWELLINGS AND AUTOMOBILE GARAGES ON CITY OR TOWN LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL.	3,770	3,770
NA-D1	DWELLINGS AND AUTOMOBILE GARAGES ON CITY OR TOWN LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL.	49,290	49,290
AG-DC	CITY OR TOWN LOTS AND ACREAGES IMPROVED OR UNIMPROVED CLASSIFIED AS AGRICULTURAL FOR COMMERCIAL USE.	0	0
AG-DC2	IMPROVEMENTS AND STRUCTURES CLASSIFIED AS AGRICULTURAL ON CITY OR TOWN LOTS AND ACREAGES.	0	0
NA-D	LOTS AND ACREAGES IN CITY OR TOWN.	1,058,220	1,048,500
NA-D1	IMPROVEMENTS AND STRUCTURES ON CITY OR TOWN LOTS AND ACREAGES.	7,854,810	7,973,610
NA-DC	CITY OR TOWN LOTS AND ACREAGES IMPROVED OR UNIMPROVED, UNDER COMMERCIAL USE.	399,310	405,650
NA-DC2	IMPROVEMENTS AND STRUCTURES ON CITY OR TOWN LOTS AND ACREAGES UNDER COMMERCIAL USE.	3,451,530	3,563,200
NA-M	MINERAL INTERESTS	0	0
AG-LS1	IMPROVEMENTS AND STRUCTURES CLASSIFIED AS AGRICULTURAL WITHIN CORPORATE LIMITS ON LEASED SITE LAND.	0	0
AG-LSO1	IMPROVEMENTS AND STRUCTURES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS ON LEASED SITE LAND.	0	0
AG-LS2	IMPROVEMENTS AND STRUCTURES CLASSIFIED AS AGRICULTURAL WITHIN CORPORATE LIMITS ON LEASED SITE LAND, UNDER COMMERCIAL USE.	0	0
AG-LSO2	IMPROVEMENTS AND STRUCTURES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS ON LEASED SITE LAND, UNDER COMMERCIAL USE.	0	0
NA-LS1	IMPROVEMENTS AND STRUCTURES WITHIN CORPORATE LIMITS ON LEASED SITE LAND.	0	0
NA-LSO1	IMPROVEMENTS AND STRUCTURES WITHOUT CORPORATE LIMITS ON LEASED SITE LAND.	0	0
NA-LS2	IMPROVEMENTS AND STRUCTURES WITHIN CORPORATE LIMITS ON LEASED SITE LAND UNDER COMMERCIAL USE.	0	0
NA-LSO2	IMPROVEMENTS AND STRUCTURES WITHOUT CORPORATE LIMITS ON LEASED SITE LAND UNDER COMMERCIAL USE.	0	0
	TOTAL ASSESSED LESS EXEMPTIONS	88,137,890	88,392,080
	EXEMPTIONS	4,447,440	4,380,220

1987 RECAP INFORMATION · TAXES PAYABLE 1988 COUNTY: DOUGLAS

	TAXABLE VALUATION	LEVY	AMOUNT OF TAX
AG LANDS-OUTSIDE CORPORATE LIMITS	33,592,815		1,589,878.34
NON AG LANDS-OUTSIDE CORPORATE LIMITS	3,924,565		222,011.45
AG LOTS-WITHIN CORPORATE LIMITS	67,330		5,990.21
NON AG LOTS-WITHIN CORPORATE LIMITS	6,484,235		584,911.04
TOTAL REAL PROPERTY	44,068,945		2,402,791.04
RAILROAD	0		0.00
TELEGRAPH	0		0.00
ELECTRIC, LIGHT, GAS, WATER, ETC.	428,674		33,330.77
TELEPHONE-WITHIN CORPORATE LIMITS	45,107		4,419.85
TOTAL REAL PROPERTY PLUS UTILITIES	44,542,726		2,440,541.66
TELEPHONE-WITHOUT CORPORATE LIMITS	134,255	48.34	6,489.89
SPECIAL ASSESSMENTS			482.04
TOTAL TAXES FOR DOUGLAS COUNTY			2,447,513.59
COUNTY GENERAL	44,542,726	17.23	767,471.17
SNOW REMOVAL		0.00	0.00
ROAD AND BRIDGE RESERVE		1.73	77,058.92
COURTHOUSE		0.00	0.00
AG BUILDING		0.00	0.00
HOSPITAL		0.00	0.00
BONDS		0.00	0.00
	0	0.00	0.00
	0	0.00	0.00
	0	0.00	0.00
SUBTOTAL	44,542,726	18.96	844,530.09
SECONDARY ROAD	0	0.00	0.00
FIREFIGHTING	0	0.00	0.00
RAILROAD AUTHORITY	0	0.00	0.00
AIRPORT AUTHORITY	0	0.00	0.00
TELEPHONE-WITHOUT CORPORATE LIMITS	134,255	48.34	6,489.89
SPECIAL ASSESSMENTS			482.04
TOTAL TAXES · COUNTY PURPOSES			851,502.02
OTHER ENTITIES			
WATER DISTRICTS	44,542,726	0.21	9,353.97
RURAL FIRE	0	0.00	10,095.48
OTHER	0		672.76
TOWNSHIPS	37,686,804		100,527.81

Individual Townships, their levies and taxes are listed in another section of this report)

CITIES NAME	SCHOOL DISTRICT			
ARMOUR	21·1	3,321,085	40.65	135,002.11
CORSICA	21·2	2,659,049	26.15	69,534.13
DELMONT	21·3	875,788	45.00	39,410.46
TOTAL · CITIES		6,855,922		243,946.70

(! INDICATES TAXABLE VALUES ADJUSTED FOR CITY PURPOSES ONLY)

SCHOOL DISTRICTS

NAME	NUMBER	AG	NON AG	AG LEVY	NA LEVY	
ARMOUR	21·1	7,803,340	4,111,075	26.28	39.49	359,918.30
CORSICA	21·2	14,377,515	4,532,376	24.22	33.38	492,636.84
DELMONT	21·3	6,444,636	1,587,253	23.70	34.59	207,640.96
* GEDDES	11·2	23,089	2,354	27.85	43.85	746.25
* PLATTE	11·3	1,639,356	318,524	27.74	43.74	59,407.98
* PARKSTON	33·3	4,042,645	359,412	24.39	34.68	111,064.52
TOTAL · SCHOOLS		34,330,581	10,910,994			1,231,414.85

(* INDICATES OVERLAPPING SCHOOL DISTRICT · TAXABLE VALUES ADJUSTED FOR SCHOOL PURPOSES ONLY)

TOTAL TAXES IN DOUGLAS COUNTY 2,447,513.59

MOBILE HOME INFORMATION

NUMBER REGISTERED:	100	FULL AND TRUE VALUATION:	657,143.00
TAXABLE VALUE:	417,721.00	TAXES ON MOBILE HOMES:	31,912.09

PERCENT OF TOTAL TAXES RECEIVED BY:

COUNTY:	34.79	SCHOOL:	50.31	CITIES:	9.97
TOWNSHIPS:	4.11	WATER DISTRICTS:	0.38	RURAL FIRE DISTRICTS:	0.41
		OTHER DISTRICTS:	0.03		

COUNTY EDMUNDS

		1987 VALUATIONS	1988 VALUATIONS
AG-A	LAND CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS	111,792,365	111,529,830
AG-A1	IMPROVEMENTS AND STRUCTURES ON LAND CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS, LESS DWELLINGS AND AUTOMOBILE GARAGES.	2,845,780	2,802,275
NA-A1	DWELLINGS AND AUTOMOBILE GARAGES ON LAND CLASSIFED AS AGRICULTURAL WITHOUT CORPORATE LIMITS.	6,149,310	6,166,250
AG-AC	LAND CLASSIFIED AS AGRILCULTURAL WITHOUT CORPORATE LIMITS, UNDER COMMERCIAL USE	0	0
NA-AC2	IMPROVEMENTS AND STRUCTURES ON LAND CLASSIFIED AS AGRICULTURAL UNDER COMMERCIAL USE.	7,310	7,310
AG-C	PLATTED LOTS AND ACREAGES WITHOUT CORPORATE LIMITS CLASSIFIED AS AGRICULTURAL	24,895	24,640
AG-C1	IMPROVEMENTS AND STRUCTURES ON PLATTED LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS, LESS DWELLINGS AND AUTOMOBILE GARAGES	22,675	25,035
NA-C1	DWELLINGS AND AUTOMOBILE GARAGES ON PLATTED LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS.	126,200	126,200
AG-CC	PLATTED LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS IMPROVED OR UNIMPROVED, UNDER COMMERCIAL USE.	12,000	12,000
AG-CC2	IMPROVEMENTS AND STRUCTURES ON PLATTED LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS UNDER COMMERCIAL USE.	3,880	3,880
NA-C	PLATTED LOTS AND ACREAGES WITHOUT CORPORATE LIMITS.	2,529,165	2,522,505
NA-C1	IMPROVEMENTS AND STRUCTURES ON PLATTED LOTS AND ACREAGES WITHOUT CORPORATE LIMITS.	5,163,585	5,198,265
NA-CC	PLATTED LOTS AND ACREAGES WITHOUT CORPORATE LIMITS IMPROVED OR UNIMPROVED, UNDER COMMERCIAL USE.	67,200	73,720
NA-CC2	IMPROVEMENTS AND STRUCTURES ON PLATTED LOTS AND ACREAGES WITHOUT CORPORATE LIMITS, UNDER COMMERCIAL USE.	1,906,315	2,049,715
AG-D	CITY OR TOWN LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL.	142,685	142,430
AG-D1	AGRICULTURAL IMPROVEMENTS AND STRUCTURES LESS DWELLINGS AND AUTOMOBILE GARAGES ON CITY OR TOWN LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL.	26,395	27,425
NA-D1	DWELLINGS AND AUTOMOBILE GARAGES ON CITY OR TOWN LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL.	76,355	76,355
AG-DC	CITY OR TOWN LOTS AND ACREAGES IMPROVED OR UNIMPROVED CLASSIFIED AS AGRICULTURAL FOR COMMERCIAL USE.	0	0
AG-DC2	IMPROVEMENTS AND STRUCTURES CLASSIFIED AS AGRICULTURAL ON CITY OR TOWN LOTS AND ACREAGES.	0	0
NA-D	LOTS AND ACREAGES IN CITY OR TOWN.	1,225,105	1,230,025
NA-D1	IMPROVEMENTS AND STRUCTURES ON CITY OR TOWN LOTS AND ACREAGES.	11,977,170	12,149,410
NA-DC	CITY OR TOWN LOTS AND ACREAGES IMPROVED OR UNIMPROVED, UNDER COMMERCIAL USE.	453,975	456,905
NA-DC2	IMPROVEMENTS AND STRUCTURES ON CITY OR TOWN LOTS AND ACREAGES UNDER COMMERCIAL USE.	3,957,365	3,938,105
NA-M	MINERAL INTERESTS	0	0
AG-LS1	IMPROVEMENTS AND STRUCTURES CLASSIFIED AS AGRICULTURAL WITHIN CORPORATE LIMITS ON LEASED SITE LAND.	0	0
AG-LSO1	IMPROVEMENTS AND STRUCTURES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS ON LEASED SITE LAND.	0	0
AG-LS2	IMPROVEMENTS AND STRUCTURES CLASSIFIED AS AGRICULTURAL WITHIN CORPORATE LIMITS ON LEASED SITE LAND, UNDER COMMERCIAL USE.	0	0
AG-LSO2	IMPROVEMENTS AND STRUCTURES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS ON LEASED SITE LAND, UNDER COMMERCIAL USE.	5,765	5,765
NA-LS1	IMPROVEMENTS AND STRUCTURES WITHIN CORPORATE LIMITS ON LEASED SITE LAND.	5,140	5,140
NA-LSO1	IMPROVEMENTS AND STRUCTURES WITHOUT CORPORATE LIMITS ON LEASED SITE LAND.	0	0
NA-LS2	IMPROVEMENTS AND STRUCTURES WITHIN CORPORATE LIMITS ON LEASED SITE LAND UNDER COMMERCIAL USE.	465,725	465,725
NA-LSO2	IMPROVEMENTS AND STRUCTURES WITHOUT CORPORATE LIMITS ON LEASED SITE LAND UNDER COMMERCIAL USE.	339,220	412,620
	TOTAL ASSESSED LESS EXEMPTIONS	149,325,580	149,451,530
	EXEMPTIONS	3,700,985	3,658,470

	TAXABLE VALUATION	LEVY	AMOUNT OF TAX
AG LANDS·OUTSIDE CORPORATE LIMITS	68,824,435		2,080,658.70
NON AG LANDS·OUTSIDE CORPORATE LIMITS	9,772,970		395,704.50
AG LOTS·WITHIN CORPORATE LIMITS	101,445		4,610.60
NON AG LOTS·WITHIN CORPORATE LIMITS	10,896,500		611,734.60
TOTAL REAL PROPERTY	89,595,350		3,092,708.40
RAILROAD	0		0.00
TELEGRAPH	0		0.00
ELECTRIC, LIGHT, GAS, WATER, ETC.	4,424,002		167,660.90
TELEPHONE·WITHIN CORPORATE LIMITS	547,303		32,110.00
TOTAL REAL PROPERTY PLUS UTILITIES	94,566,655		3,292,479.30
TELEPHONE·WITHOUT CORPORATE LIMITS	769,807	31.74	24,433.60
SPECIAL ASSESSMENTS			1,532.30
TOTAL TAXES FOR EDMUNDS COUNTY			3,318,445.20

COUNTY GENERAL	94,566,655	8.84	835,969.20
SNOW REMOVAL		0.00	0.00
ROAD AND BRIDGE RESERVE		0.11	10,402.30
COURTHOUSE		0.00	0.00
AG BUILDING		0.00	0.00
HOSPITAL		0.00	0.00
BONDS		0.00	0.00
	0	0.00	0.00
	0	0.00	0.00
	0	0.00	0.00
SUBTOTAL	94,566,655	8.95	846,371.50
SECONDARY ROAD	0	0.00	0.00
FIREFIGHTING	0	0.00	0.00
RAILROAD AUTHORITY	0	0.00	0.00
AIRPORT AUTHORITY	0	0.00	0.00
TELEPHONE·WITHOUT CORPORATE LIMITS	769,807	31.74	24,433.60
SPECIAL ASSESSMENTS			1,532.30
TOTAL TAXES · COUNTY PURPOSES			872,337.40
OTHER ENTITIES			
WATER DISTRICTS	94,566,655	0.20	— 18,913.30
RURAL FIRE	0	0.00	8,429.20
OTHER	0		6,981.20

TOWNSHIPS	82,669,852		162,209.20

Individual Townships, their levies and taxes are listed in another section of this report)

CITIES NAME	SCHOOL DISTRICT			
BOWDLE	22·1	2,996,177	22.57	67,623.70
HOSMER	22·2	1,276,770	14.10	18,002.50
IPSWICH	22·3	5,601,634	17.85	99,989.20
ROSCOE	22·4	2,022,222	25.99	52,557.50
TOTAL · CITIES		11,896,803		238,172.90

(! INDICATES TAXABLE VALUES ADJUSTED FOR CITY PURPOSES ONLY)

SCHOOL DISTRICTS NAME	NUMBER	AG	NON AG	AG LEVY	NA LEVY	
BOWDLE	22·1	10,294,120	4,053,480	20.94	28.91	332,745.00
HOSMER	22·2	7,150,235	1,600,099	15.23	21.24	142,884.20
IPSWICH	22·3	29,527,760	15,052,875	18.50	25.49	929,961.40
ROSCOE	22·4	18,188,695	3,012,615	20.37	31.91	466,636.20
* CRESBARD	24·1	2,911,830	96,480	16.23	22.94	49,472.30
* HOVEN	53·2	486,640	56,961	18.05	26.85	10,313.30
* ABERDEEN	6·1	134,615	1,660,600	25.86	40.03	69,954.90
* WARNER	6·5	331,830	20,030	26.12	38.31	9,434.70
TOTAL · SCHOOLS		69,025,725	25,553,140			2,011,402.00

(* INDICATES OVERLAPPING SCHOOL DISTRICT · TAXABLE VALUES ADJUSTED FOR SCHOOL PURPOSES ONLY)

TOTAL TAXES IN EDMUNDS COUNTY 3,318,445.20

MOBILE HOME INFORMATION

NUMBER REGISTERED:	173	FULL AND TRUE VALUATION:	1,280,098.00
TAXABLE VALUE:	532,780.00	TAXES ON MOBILE HOMES:	25,167.60

PERCENT OF TOTAL TAXES RECEIVED BY:

COUNTY:	26.29	SCHOOL:	60.61	CITIES:	7.18
TOWNSHIPS:	4.89	WATER DISTRICTS:	0.57	RURAL FIRE DISTRICTS:	0.25
		OTHER DISTRICTS:	0.21		

COUNTY FALL RIVER

		1987 VALUATIONS	1988 VALUATIONS
AG-A	LAND CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS	34,380,410	34,362,700
AG-A1	IMPROVEMENTS AND STRUCTURES ON LAND CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS, LESS DWELLINGS AND AUTOMOBILE GARAGES.	668,905	754,495
NA-A1	DWELLINGS AND AUTOMOBILE GARAGES ON LAND CLASSIFED AS AGRICULTURAL WITHOUT CORPORATE LIMITS.	4,309,475	4,213,480
AG-AC	LAND CLASSIFIED AS AGRILCULTURAL WITHOUT CORPORATE LIMITS, UNDER COMMERCIAL USE	0	0
NA-AC2	IMPROVEMENTS AND STRUCTURES ON LAND CLASSIFIED AS AGRICULTURAL UNDER COMMERCIAL USE.	91,440	78,290
AG-C	PLATTED LOTS AND ACREAGES WITHOUT CORPORATE LIMITS CLASSIFIED AS AGRICULTURAL	34,455	25,806
AG-C1	IMPROVEMENTS AND STRUCTURES ON PLATTED LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS, LESS DWELLINGS AND AUTOMOBILE GARAGES	17,015	17,015
NA-C1	DWELLINGS AND AUTOMOBILE GARAGES ON PLATTED LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS.	116,620	240,270
AG-CC	PLATTED LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS IMPROVED OR UNIMPROVED, UNDER COMMERCIAL USE.	652,450	488,389
AG-CC2	IMPROVEMENTS AND STRUCTURES ON PLATTED LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS UNDER COMMERCIAL USE.	537,404	347,729
NA-C	PLATTED LOTS AND ACREAGES WITHOUT CORPORATE LIMITS.	1,719,525	1,740,465
NA-C1	IMPROVEMENTS AND STRUCTURES ON PLATTED LOTS AND ACREAGES WITHOUT CORPORATE LIMITS	4,846,705	4,962,525
NA-CC	PLATTED LOTS AND ACREAGES WITHOUT CORPORATE LIMITS IMPROVED OR UNIMPROVED, UNDER COMMERCIAL USE.	510,490	1,247,517
NA-CC2	IMPROVEMENTS AND STRUCTURES ON PLATTED LOTS AND ACREAGES WITHOUT CORPORATE LIMITS, UNDER COMMERCIAL USE.	1,064,215	1,722,295
AG-D	CITY OR TOWN LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL.	3,165	3,520
AG-D1	AGRICULTURAL IMPROVEMENTS AND STRUCTURES LESS DWELLINGS AND AUTOMOBILE GARAGES ON CITY OR TOWN LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL.	160	160
NA-D1	DWELLINGS AND AUTOMOBILE GARAGES ON CITY OR TOWN LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL.	0	0
AG-DC	CITY OR TOWN LOTS AND ACREAGES IMPROVED OR UNIMPROVED CLASSIFIED AS AGRICULTURAL FOR COMMERCIAL USE.	0	0
AG-DC2	IMPROVEMENTS AND STRUCTURES CLASSIFIED AS AGRICULTURAL ON CITY OR TOWN LOTS AND ACREAGES.	0	0
NA-D	LOTS AND ACREAGES IN CITY OR TOWN.	5,020,150	5,017,920
NA-D1	IMPROVEMENTS AND STRUCTURES ON CITY OR TOWN LOTS AND ACREAGES.	20,500,145	20,293,057
NA-DC	CITY OR TOWN LOTS AND ACREAGES IMPROVED OR UNIMPROVED, UNDER COMMERCIAL USE.	2,202,555	2,199,640
NA-DC2	IMPROVEMENTS AND STRUCTURES ON CITY OR TOWN LOTS AND ACREAGES UNDER COMMERCIAL USE.	10,146,620	10,322,875
NA-M	MINERAL INTERESTS	0	0
AG-LS1	IMPROVEMENTS AND STRUCTURES CLASSIFIED AS AGRICULTURAL WITHIN CORPORATE LIMITS ON LEASED SITE LAND.	3,840	3,840
AG-LSO1	IMPROVEMENTS AND STRUCTURES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS ON LEASED SITE LAND.	0	0
AG-LS2	IMPROVEMENTS AND STRUCTURES CLASSIFIED AS AGRICULTURAL WITHIN CORPORATE LIMITS ON LEASED SITE LAND, UNDER COMMERCIAL USE.	0	0
AG-LSO2	IMPROVEMENTS AND STRUCTURES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS ON LEASED SITE LAND, UNDER COMMERCIAL USE.	0	0
NA-LS1	IMPROVEMENTS AND STRUCTURES WITHIN CORPORATE LIMITS ON LEASED SITE LAND.	0	0
NA-LSO1	IMPROVEMENTS AND STRUCTURES WITHOUT CORPORATE LIMITS ON LEASED SITE LAND.	208,245	208,245
NA-LS2	IMPROVEMENTS AND STRUCTURES WITHIN CORPORATE LIMITS ON LEASED SITE LAND UNDER COMMERCIAL USE.	165,400	193,160
NA-LSO2	IMPROVEMENTS AND STRUCTURES WITHOUT CORPORATE LIMITS ON LEASED SITE LAND UNDER COMMERCIAL USE.	35,830	35,830
	TOTAL ASSESSED LESS EXEMPTIONS	87,235,219	88,479,223
	EXEMPTIONS	1,857,385	1,847,655

1987 RECAP INFORMATION - TAXES PAYABLE 1988

COUNTY: FALL RIVER

	TAXABLE VALUATION	LEVY	AMOUNT OF TAX
AG LANDS-OUTSIDE CORPORATE LIMITS	21,776,783		1,298,404.67
NON AG LANDS-OUTSIDE CORPORATE LIMITS	8,092,542		374,717.00
AG LOTS-WITHIN CORPORATE LIMITS	1,899		135.03
NON AG LOTS-WITHIN CORPORATE LIMITS	22,469,907		1,975,178.34
TOTAL REAL PROPERTY	52,341,131		3,648,435.04
RAILROAD	6,422,615		423,571.45
TELEGRAPH	373		28.98
ELECTRIC, LIGHT, GAS, WATER, ETC.	4,438,776		313,152.29
TELEPHONE-WITHIN CORPORATE LIMITS	0		0.00
TOTAL REAL PROPERTY PLUS UTILITIES	63,202,895		4,385,187.76
TELEPHONE-WITHOUT CORPORATE LIMITS	105,261	57.33	6,034.61
SPECIAL ASSESSMENTS			0.00
TOTAL TAXES FOR FALL RIVER COUNTY			4,391,222.37
COUNTY GENERAL	63,202,895	17.24	1,089,617.91
SNOW REMOVAL		0.09	5,688.26
ROAD AND BRIDGE RESERVE		0.90	56,882.61
COURTHOUSE		0.60	37,921.74
AG BUILDING		0.00	0.00
HOSPITAL		0.00	0.00
BONDS		0.00	0.00
LIBARAY	38,108,202	0.04	1,524.33
	0	0.00	0.00
	0	0.00	0.00
SUBTOTAL	63,202,895	18.87	1,191,634.85
SECONDARY ROAD	29,927,266	2.51	75,117.44
FIREFIGHTING	32,042,037	0.98	31,401.20
RAILROAD AUTHORITY	0	0.00	0.00
AIRPORT AUTHORITY	0	0.00	0.00
TELEPHONE-WITHOUT CORPORATE LIMITS	105,261	57.33	6,034.61
SPECIAL ASSESSMENTS			0.00
TOTAL TAXES - COUNTY PURPOSES			1,304,188.10
OTHER ENTITIES			
WATER DISTRICTS	0	0.00	0.00
RURAL FIRE	5,700,851	1.00	5,700.85
OTHER	0		0.00
TOWNSHIPS	4,547,355		11,215.41

Individual Townships, their levies and taxes are listed in another section of this report)

CITIES NAME	SCHOOL DISTRICT			
EDGEMONT	23-1	7,679,863	26.53	201,964.59
HOT SPRINGS	23-2	17,482,006	23.42	409,428.32
OELRICHS	23-3	365,302	11.32	4,135.29
TOTAL - CITIES		25,527,171		615,528.20

(! INDICATES TAXABLE VALUES ADJUSTED FOR CITY PURPOSES ONLY)

SCHOOL DISTRICTS NAME	NUMBER	AG	NON AG	AG LEVY	NA LEVY	
HOT SPRINGS	23-2	7,039,386	25,682,427	33.89	48.32	1,464,674.28
EDGEMONT	23-1	7,641,044	14,153,666	25.74	36.70	716,769.78
OELRICHS	23-3	7,098,252	1,588,120	28.52	44.52	273,145.18
TOTAL - SCHOOLS		21,778,682	41,424,213			2,454,589.24

(* INDICATES OVERLAPPING SCHOOL DISTRICT - TAXABLE VALUES ADJUSTED FOR SCHOOL PURPOSES ONLY)

TOTAL TAXES IN FALL RIVER COUNTY	4,391,221.80

MOBILE HOME INFORMATION

NUMBER REGISTERED:	627	FULL AND TRUE VALUATION:	3,503,474.00
TAXABLE VALUE:	1,370,151.00	TAXES ON MOBILE HOMES:	92,224.14

PERCENT OF TOTAL TAXES RECEIVED BY:

COUNTY:	29.70	SCHOOL:	55.90	CITIES:	14.02
TOWNSHIPS:	0.26	WATER DISTRICTS:	0.00	RURAL FIRE DISTRICTS:	0.13
		OTHER DISTRICTS:	0.00		

COUNTY SHANNON

		1987 VALUATIONS	1988 VALUATIONS
AG-A	LAND CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS	16,261,460	14,781,795
AG-A1	IMPROVEMENTS AND STRUCTURES ON LAND CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS, LESS DWELLINGS AND AUTOMOBILE GARAGES.	281,640	277,690
NA-A1	DWELLINGS AND AUTOMOBILE GARAGES ON LAND CLASSIFED AS AGRICULTURAL WITHOUT CORPORATE LIMITS.	499,880	499,880
AG-AC	LAND CLASSIFIED AS AGRILCULTURAL WITHOUT CORPORATE LIMITS, UNDER COMMERCIAL USE	0	0
NA-AC2	IMPROVEMENTS AND STRUCTURES ON LAND CLASSIFIED AS AGRICULTURAL UNDER COMMERCIAL USE.	0	0
AG-C	PLATTED LOTS AND ACREAGES WITHOUT CORPORATE LIMITS CLASSIFIED AS AGRICULTURAL	0	0
AG-C1	IMPROVEMENTS AND STRUCTURES ON PLATTED LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS, LESS DWELLINGS AND AUTOMOBILE GARAGES	0	0
NA-C1	DWELLINGS AND AUTOMOBILE GARAGES ON PLATTED LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS.	0	0
AG-CC	PLATTED LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS IMPROVED OR UNIMPROVED, UNDER COMMERCIAL USE.	0	0
AG-CC2	IMPROVEMENTS AND STRUCTURES ON PLATTED LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS UNDER COMMERCIAL USE.	0	0
NA-C	PLATTED LOTS AND ACREAGES WITHOUT CORPORATE LIMITS.	24,450	27,450
NA-C1	IMPROVEMENTS AND STRUCTURES ON PLATTED LOTS AND ACREAGES WITHOUT CORPORATE LIMITS.	51,115	51,115
NA-CC	PLATTED LOTS AND ACREAGES WITHOUT CORPORATE LIMITS IMPROVED OR UNIMPROVED, UNDER COMMERCIAL USE.	15,610	15,610
NA-CC2	IMPROVEMENTS AND STRUCTURES ON PLATTED LOTS AND ACREAGES WITHOUT CORPORATE LIMITS, UNDER COMMERCIAL USE.	54,210	54,210
AG-D	CITY OR TOWN LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL.	0	0
AG-D1	AGRICULTURAL IMPROVEMENTS AND STRUCTURES LESS DWELLINGS AND AUTOMOBILE GARAGES ON CITY OR TOWN LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL.	0	3,950
NA-D1	DWELLINGS AND AUTOMOBILE GARAGES ON CITY OR TOWN LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL.	0	0
AG-DC	CITY OR TOWN LOTS AND ACREAGES IMPROVED OR UNIMPROVED CLASSIFIED AS AGRICULTURAL FOR COMMERCIAL USE.	0	0
AG-DC2	IMPROVEMENTS AND STRUCTURES CLASSIFIED AS AGRICULTURAL ON CITY OR TOWN LOTS AND ACREAGES.	0	0
NA-D	LOTS AND ACREAGES IN CITY OR TOWN.	6,370	6,370
NA-D1	IMPROVEMENTS AND STRUCTURES ON CITY OR TOWN LOTS AND ACREAGES.	187,015	182,465
NA-DC	CITY OR TOWN LOTS AND ACREAGES IMPROVED OR UNIMPROVED, UNDER COMMERCIAL USE.	1,470	1,470
NA-DC2	IMPROVEMENTS AND STRUCTURES ON CITY OR TOWN LOTS AND ACREAGES UNDER COMMERCIAL USE.	19,920	19,920
NA-M	MINERAL INTERESTS	0	0
AG-LS1	IMPROVEMENTS AND STRUCTURES CLASSIFIED AS AGRICULTURAL WITHIN CORPORATE LIMITS ON LEASED SITE LAND.	0	0
AG-LSO1	IMPROVEMENTS AND STRUCTURES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS ON LEASED SITE LAND.	4,325	3,845
AG-LS2	IMPROVEMENTS AND STRUCTURES CLASSIFIED AS AGRICULTURAL WITHIN CORPORATE LIMITS ON LEASED SITE LAND, UNDER COMMERCIAL USE.	0	0
AG-LSO2	IMPROVEMENTS AND STRUCTURES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS ON LEASED SITE LAND, UNDER COMMERCIAL USE.	0	0
NA-LS1	IMPROVEMENTS AND STRUCTURES WITHIN CORPORATE LIMITS ON LEASED SITE LAND.	0	0
NA-LSO1	IMPROVEMENTS AND STRUCTURES WITHOUT CORPORATE LIMITS ON LEASED SITE LAND.	27,525	27,525
NA-LS2	IMPROVEMENTS AND STRUCTURES WITHIN CORPORATE LIMITS ON LEASED SITE LAND UNDER COMMERCIAL USE.	0	0
NA-LSO2	IMPROVEMENTS AND STRUCTURES WITHOUT CORPORATE LIMITS ON LEASED SITE LAND UNDER COMMERCIAL USE.	14,300	14,300
	TOTAL ASSESSED LESS EXEMPTIONS	17,449,290	15,967,595
	EXEMPTIONS	490,545	490,545

1987 RECAP INFORMATION - TAXES PAYABLE 1988 COUNTY: SHANNON

	TAXABLE VALUATION	LEVY	AMOUNT OF TAX
AG LANDS-OUTSIDE CORPORATE LIMITS	6,123,172		325,272.08
NON AG LANDS-OUTSIDE CORPORATE LIMITS	254,230		4,350.30
AG LOTS-WITHIN CORPORATE LIMITS	1,462		106.73
NON AG LOTS-WITHIN CORPORATE LIMITS	79,576		6,883.32
TOTAL REAL PROPERTY	6,458,440		336,612.43
RAILROAD	0		0.00
TELEGRAPH	0		0.00
ELECTRIC, LIGHT, GAS, WATER, ETC.	146,353		9,773.45
TELEPHONE-WITHIN CORPORATE LIMITS	17,305		1,497.58
TOTAL REAL PROPERTY PLUS UTILITIES	6,622,098		347,883.46
TELEPHONE-WITHOUT CORPORATE LIMITS	105,878	52.01	5,506.71
SPECIAL ASSESSMENTS			0.00
TOTAL TAXES FOR SHANNON COUNTY			353,390.17
COUNTY GENERAL	6,622,098	19.99	132,375.74
SNOW REMOVAL		0.00	0.00
ROAD AND BRIDGE RESERVE		0.00	0.00
COURTHOUSE		0.00	0.00
AG BUILDING		0.00	0.00
HOSPITAL		0.00	0.00
BONDS		0.00	0.00
	0	0.00	0.00
	0	0.00	0.00
	0	0.00	0.00
SUBTOTAL	6,622,098	19.99	132,375.74
SECONDARY ROAD	6,520,862	0.00	0.00
FIREFIGHTING	6,622,098	0.39	2,582.62
RAILROAD AUTHORITY	0	0.00	0.00
AIRPORT AUTHORITY	0	0.00	0.00
TELEPHONE-WITHOUT CORPORATE LIMITS	105,878	52.01	5,506.71
SPECIAL ASSESSMENTS			0.00
TOTAL TAXES - COUNTY PURPOSES			140,465.07
OTHER ENTITIES			
WATER DISTRICTS	0	0.00	0.00
RURAL FIRE	0	0.00	0.00
OTHER	0		0.00
TOWNSHIPS	0		0.00

Individual Townships, their levies and taxes are listed in another section of this report)

CITIES NAME	SCHOOL DISTRICT			
BATESLAND	65-1	101,236	19.76	2,000.50
TOTAL - CITIES		101,236		2,000.50

(! INDICATES TAXABLE VALUES ADJUSTED FOR CITY PURPOSES ONLY)

SCHOOL DISTRICTS

NAME	NUMBER	AG	NON AG	AG LEVY	NA LEVY	
SHANNON	65-1	6,124,634	497,464	30.67	46.40	210,924.63
TOTAL - SCHOOLS		6,124,634	497,464			210,924.63

(* INDICATES OVERLAPPING SCHOOL DISTRICT - TAXABLE VALUES ADJUSTED FOR SCHOOL PURPOSES ONLY)

TOTAL TAXES IN SHANNON COUNTY 353,390.20

MOBILE HOME INFORMATION

NUMBER REGISTERED:	28	FULL AND TRUE VALUATION:	146,092.00
TAXABLE VALUE:	31,463.00	TAXES ON MOBILE HOMES:	2,144.78

PERCENT OF TOTAL TAXES RECEIVED BY:

COUNTY:	39.75	SCHOOL:	59.69	CITIES:	0.57
TOWNSHIPS:	0.00	WATER DISTRICTS:	0.00	RURAL FIRE DISTRICTS:	0.00
		OTHER DISTRICTS:	0.00		

COUNTY FAULK

		1987 VALUATIONS	1988 VALUATIONS
AG-A	LAND CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS	97,267,830	98,502,205
AG-A1	IMPROVEMENTS AND STRUCTURES ON LAND CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS, LESS DWELLINGS AND AUTOMOBILE GARAGES.	1,559,710	2,393,975
NA-A1	DWELLINGS AND AUTOMOBILE GARAGES ON LAND CLASSIFED AS AGRICULTURAL WITHOUT CORPORATE LIMITS.	3,913,325	5,003,785
AG-AC	LAND CLASSIFIED AS AGRILCULTURAL WITHOUT CORPORATE LIMITS, UNDER COMMERCIAL USE	0	0
NA-AC2	IMPROVEMENTS AND STRUCTURES ON LAND CLASSIFIED AS AGRICULTURAL UNDER COMMERCIAL USE.	0	0
AG-C	PLATTED LOTS AND ACREAGES WITHOUT CORPORATE LIMITS CLASSIFIED AS AGRICULTURAL	54,165	56,805
AG-C1	IMPROVEMENTS AND STRUCTURES ON PLATTED LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS, LESS DWELLINGS AND AUTOMOBILE GARAGES	0	10,850
NA-C1	DWELLINGS AND AUTOMOBILE GARAGES ON PLATTED LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS.	5,595	4,870
AG-CC	PLATTED LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS IMPROVED OR UNIMPROVED, UNDER COMMERCIAL USE.	0	0
AG-CC2	IMPROVEMENTS AND STRUCTURES ON PLATTED LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS UNDER COMMERCIAL USE.	0	0
NA-C	PLATTED LOTS AND ACREAGES WITHOUT CORPORATE LIMITS.	82,525	49,020
NA-C1	IMPROVEMENTS AND STRUCTURES ON PLATTED LOTS AND ACREAGES WITHOUT CORPORATE LIMITS.	582,965	602,025
NA-CC	PLATTED LOTS AND ACREAGES WITHOUT CORPORATE LIMITS IMPROVED OR UNIMPROVED, UNDER COMMERCIAL USE.	14,690	23,915
NA-CC2	IMPROVEMENTS AND STRUCTURES ON PLATTED LOTS AND ACREAGES WITHOUT CORPORATE LIMITS, UNDER COMMERCIAL USE.	653,010	637,000
AG-D	CITY OR TOWN LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL.	225,965	229,990
AG-D1	AGRICULTURAL IMPROVEMENTS AND STRUCTURES LESS DWELLINGS AND AUTOMOBILE GARAGES ON CITY OR TOWN LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL.	23,015	24,800
NA-D1	DWELLINGS AND AUTOMOBILE GARAGES ON CITY OR TOWN LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL.	8,475	8,475
AG-DC	CITY OR TOWN LOTS AND ACREAGES IMPROVED OR UNIMPROVED CLASSIFIED AS AGRICULTURAL FOR COMMERCIAL USE.	0	0
AG-DC2	IMPROVEMENTS AND STRUCTURES CLASSIFIED AS AGRICULTURAL ON CITY OR TOWN LOTS AND ACREAGES.	0	0
NA-D	LOTS AND ACREAGES IN CITY OR TOWN.	656,120	653,590
NA-D1	IMPROVEMENTS AND STRUCTURES ON CITY OR TOWN LOTS AND ACREAGES.	6,419,390	6,468,860
NA-DC	CITY OR TOWN LOTS AND ACREAGES IMPROVED OR UNIMPROVED, UNDER COMMERCIAL USE.	159,285	163,090
NA-DC2	IMPROVEMENTS AND STRUCTURES ON CITY OR TOWN LOTS AND ACREAGES UNDER COMMERCIAL USE.	2,444,105	2,482,810
NA-M	MINERAL INTERESTS	0	0
AG-LS1	IMPROVEMENTS AND STRUCTURES CLASSIFIED AS AGRICULTURAL WITHIN CORPORATE LIMITS ON LEASED SITE LAND.	0	0
AG-LSO1	IMPROVEMENTS AND STRUCTURES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS ON LEASED SITE LAND.	8,950	92,260
AG-LS2	IMPROVEMENTS AND STRUCTURES CLASSIFIED AS AGRICULTURAL WITHIN CORPORATE LIMITS ON LEASED SITE LAND, UNDER COMMERCIAL USE.	0	0
AG-LSO2	IMPROVEMENTS AND STRUCTURES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS ON LEASED SITE LAND, UNDER COMMERCIAL USE.	0	0
NA-LS1	IMPROVEMENTS AND STRUCTURES WITHIN CORPORATE LIMITS ON LEASED SITE LAND.	23,840	23,840
NA-LSO1	IMPROVEMENTS AND STRUCTURES WITHOUT CORPORATE LIMITS ON LEASED SITE LAND.	20,110	20,855
NA-LS2	IMPROVEMENTS AND STRUCTURES WITHIN CORPORATE LIMITS ON LEASED SITE LAND UNDER COMMERCIAL USE.	26,430	26,430
NA-LSO2	IMPROVEMENTS AND STRUCTURES WITHOUT CORPORATE LIMITS ON LEASED SITE LAND UNDER COMMERCIAL USE.	46,705	40,585
	TOTAL ASSESSED LESS EXEMPTIONS	114,196,205	117,520,035
	EXEMPTIONS	2,517,525	2,936,440

1987 RECAP INFORMATION - TAXES PAYABLE 1988 COUNTY: FAULK

	TAXABLE VALUATION	LEVY	AMOUNT OF TAX
AG LANDS-OUTSIDE CORPORATE LIMITS	59,318,409		1,599,217.49
NON AG LANDS-OUTSIDE CORPORATE LIMITS	3,191,355		111,186.85
AG LOTS-WITHIN CORPORATE LIMITS	149,388		6,481.19
NON AG LOTS-WITHIN CORPORATE LIMITS	5,842,587		306,287.07
TOTAL REAL PROPERTY	68,501,739		2,023,172.60
RAILROAD	0		0.00
TELEGRAPH	0		0.00
ELECTRIC, LIGHT, GAS, WATER, ETC.	670,607		30,614.48
TELEPHONE-WITHIN CORPORATE LIMITS	145,631		6,530.51
TOTAL REAL PROPERTY PLUS UTILITIES	69,317,977		2,060,317.59
TELEPHONE-WITHOUT CORPORATE LIMITS	182,540	27.39	4,999.77
SPECIAL ASSESSMENTS			137.33
TOTAL TAXES FOR FAULK COUNTY			2,065,454.69
COUNTY GENERAL	69,317,977	8.14	564,248.33
SNOW REMOVAL		0.00	0.00
ROAD AND BRIDGE RESERVE		0.61	42,283.97
COURTHOUSE		0.00	0.00
AG BUILDING		0.00	0.00
HOSPITAL		0.00	0.00
BONDS		0.00	0.00
	0	0.00	0.00
	0	0.00	0.00
	0	0.00	0.00
SUBTOTAL	69,317,977	8.75	606,532.30
SECONDARY ROAD	12,737,600	2.08	26,494.21
FIREFIGHTING	58,811,879	0.69	40,580.20
RAILROAD AUTHORITY	0	0.00	0.00
AIRPORT AUTHORITY	0	0.00	0.00
TELEPHONE-WITHOUT CORPORATE LIMITS	182,540	27.39	4,999.77
SPECIAL ASSESSMENTS			137.33
TOTAL TAXES - COUNTY PURPOSES			678,743.81
OTHER ENTITIES			
WATER DISTRICTS	0	0.00	20,287.63
RURAL FIRE	10,506,098	0.41	4,307.50
OTHER	0		0.00
TOWNSHIPS	50,038,503		35,834.56

Individual Townships, their levies and taxes are listed in another section of this report)

CITIES NAME	SCHOOL DISTRICT			
CHELSEA	24-1	196,186	15.29	2,999.68
CRESBARD	24-1	882,279	12.10	10,675.58
FAULKTON	24-2	4,488,498	20.05	89,994.38
ONAKA	24-1	259,262	21.82	5,657.10
ORIENT	24-2	290,957	28.87	8,399.93
ROCKHAM	24-2	160,178	11.24	1,800.40
SENECA	24-2	264,514	17.39	4,599.90
TOTAL - CITIES		6,541,874		124,126.97

(! INDICATES TAXABLE VALUES ADJUSTED FOR CITY PURPOSES ONLY)

SCHOOL DISTRICTS

NAME	NUMBER	AG	NON AG	AG LEVY	NA LEVY	
* ROSCOE	22-4	5,927	0	20.37	31.91	120.73
CRESBARD	24-1	23,222,391	2,583,078	16.23	22.94	436,154.22
FAULKTON	24-2	33,846,666	7,005,992	16.52	23.65	724,837.84
* HOVEN	53-2	428,556	40,079	16.77	25.57	8,211.65
* NORTHWESTERN	56-3	399,285	50,175	19.48	29.65	9,265.75
* REDFIELD	56-4	673,836	189,404	24.39	37.64	23,564.03
TOTAL - SCHOOLS		58,576,661	9,868,728			1,202,154.22

(* INDICATES OVERLAPPING SCHOOL DISTRICT - TAXABLE VALUES ADJUSTED FOR SCHOOL PURPOSES ONLY)

TOTAL TAXES IN FAULK COUNTY	2,065,454.69

MOBILE HOME INFORMATION

NUMBER REGISTERED:	87	FULL AND TRUE VALUATION:	615,847.00
TAXABLE VALUE:	183,381.00	TAXES ON MOBILE HOMES:	13,758.47

PERCENT OF TOTAL TAXES RECEIVED BY:

COUNTY:	32.86	SCHOOL:	58.20	CITIES:	6.01
TOWNSHIPS:	1.73	WATER DISTRICTS:	0.98	RURAL FIRE DISTRICTS:	0.21
		OTHER DISTRICTS:	0.00		

COUNTY GRANT

		1987 VALUATIONS	1988 VALUATIONS
AG-A	LAND CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS	96,502,610	96,408,340
AG-A1	IMPROVEMENTS AND STRUCTURES ON LAND CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS, LESS DWELLINGS AND AUTOMOBILE GARAGES.	2,351,555	2,636,255
NA-A1	DWELLINGS AND AUTOMOBILE GARAGES ON LAND CLASSIFED AS AGRICULTURAL WITHOUT CORPORATE LIMITS.	9,469,245	9,495,850
AG-AC	LAND CLASSIFIED AS AGRILCULTURAL WITHOUT CORPORATE LIMITS, UNDER COMMERCIAL USE	0	0
NA-AC2	IMPROVEMENTS AND STRUCTURES ON LAND CLASSIFIED AS AGRICULTURAL UNDER COMMERCIAL USE.	0	0
AG-C	PLATTED LOTS AND ACREAGES WITHOUT CORPORATE LIMITS CLASSIFIED AS AGRICULTURAL	0	0
AG-C1	IMPROVEMENTS AND STRUCTURES ON PLATTED LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS, LESS DWELLINGS AND AUTOMOBILE GARAGES	0	0
NA-C1	DWELLINGS AND AUTOMOBILE GARAGES ON PLATTED LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS.	0	0
AG-CC	PLATTED LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS IMPROVED OR UNIMPROVED, UNDER COMMERCIAL USE.	0	0
AG-CC2	IMPROVEMENTS AND STRUCTURES ON PLATTED LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS UNDER COMMERCIAL USE.	0	0
NA-C	PLATTED LOTS AND ACREAGES WITHOUT CORPORATE LIMITS.	336,425	329,505
NA-C1	IMPROVEMENTS AND STRUCTURES ON PLATTED LOTS AND ACREAGES WITHOUT CORPORATE LIMITS.	3,540,055	3,669,535
NA-CC	PLATTED LOTS AND ACREAGES WITHOUT CORPORATE LIMITS IMPROVED OR UNIMPROVED, UNDER COMMERCIAL USE.	1,184,075	1,184,075
NA-CC2	IMPROVEMENTS AND STRUCTURES ON PLATTED LOTS AND ACREAGES WITHOUT CORPORATE LIMITS, UNDER COMMERCIAL USE.	1,560,945	1,568,245
AG-D	CITY OR TOWN LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL.	292,000	291,680
AG-D1	AGRICULTURAL IMPROVEMENTS AND STRUCTURES LESS DWELLINGS AND AUTOMOBILE GARAGES ON CITY OR TOWN LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL.	82,330	82,330
NA-D1	DWELLINGS AND AUTOMOBILE GARAGES ON CITY OR TOWN LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL.	0	0
AG-DC	CITY OR TOWN LOTS AND ACREAGES IMPROVED OR UNIMPROVED CLASSIFIED AS AGRICULTURAL FOR COMMERCIAL USE.	0	250
AG-DC2	IMPROVEMENTS AND STRUCTURES CLASSIFIED AS AGRICULTURAL ON CITY OR TOWN LOTS AND ACREAGES.	0	14,250
NA-D	LOTS AND ACREAGES IN CITY OR TOWN.	5,405,690	5,425,160
NA-D1	IMPROVEMENTS AND STRUCTURES ON CITY OR TOWN LOTS AND ACREAGES.	30,689,190	30,885,070
NA-DC	CITY OR TOWN LOTS AND ACREAGES IMPROVED OR UNIMPROVED, UNDER COMMERCIAL USE.	1,976,865	1,986,060
NA-DC2	IMPROVEMENTS AND STRUCTURES ON CITY OR TOWN LOTS AND ACREAGES UNDER COMMERCIAL USE.	27,666,415	27,698,495
NA-M	MINERAL INTERESTS	0	0
AG-LS1	IMPROVEMENTS AND STRUCTURES CLASSIFIED AS AGRICULTURAL WITHIN CORPORATE LIMITS ON LEASED SITE LAND.	0	0
AG-LSO1	IMPROVEMENTS AND STRUCTURES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS ON LEASED SITE LAND.	8,225	15,225
AG-LS2	IMPROVEMENTS AND STRUCTURES CLASSIFIED AS AGRICULTURAL WITHIN CORPORATE LIMITS ON LEASED SITE LAND, UNDER COMMERCIAL USE.	0	0
AG-LSO2	IMPROVEMENTS AND STRUCTURES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS ON LEASED SITE LAND, UNDER COMMERCIAL USE.	0	0
NA-LS1	IMPROVEMENTS AND STRUCTURES WITHIN CORPORATE LIMITS ON LEASED SITE LAND.	250	23,660
NA-LSO1	IMPROVEMENTS AND STRUCTURES WITHOUT CORPORATE LIMITS ON LEASED SITE LAND.	41,375	54,815
NA-LS2	IMPROVEMENTS AND STRUCTURES WITHIN CORPORATE LIMITS ON LEASED SITE LAND UNDER COMMERCIAL USE.	746,480	1,012,150
NA-LSO2	IMPROVEMENTS AND STRUCTURES WITHOUT CORPORATE LIMITS ON LEASED SITE LAND UNDER COMMERCIAL USE.	35,650	99,830
	TOTAL ASSESSED LESS EXEMPTIONS	181,889,380	182,880,780
	EXEMPTIONS	4,924,400	4,882,965

1987 RECAP INFORMATION · TAXES PAYABLE 1988 COUNTY: GRANT

	TAXABLE VALUATION	LEVY	AMOUNT OF TAX
AG LANDS-OUTSIDE CORPORATE LIMITS	39,544,956		1,597,869.59
NON AG LANDS-OUTSIDE CORPORATE LIMITS	6,467,108		333,203.79
AG LOTS-WITHIN CORPORATE LIMITS	149,732		8,416.42
NON AG LOTS-WITHIN CORPORATE LIMITS	26,593,974		1,846,929.70
TOTAL REAL PROPERTY	72,755,770		3,786,419.50
RAILROAD	172		9.96
TELEGRAPH	419		28.82
ELECTRIC, LIGHT, GAS, WATER, ETC.	60,068,021		2,869,290.40
TELEPHONE-WITHIN CORPORATE LIMITS	770,518		55,248.98
TOTAL REAL PROPERTY PLUS UTILITIES	133,594,900		6,710,997.66
TELEPHONE-WITHOUT CORPORATE LIMITS	790,563	44.82	35,433.04
SPECIAL ASSESSMENTS			539.20
TOTAL TAXES FOR GRANT COUNTY			6,746,969.90
COUNTY GENERAL	133,594,900	9.16	1,223,729.28
SNOW REMOVAL		0.00	0.00
ROAD AND BRIDGE RESERVE		0.00	0.00
COURTHOUSE		0.00	0.00
AG BUILDING		0.00	0.00
HOSPITAL		0.00	0.00
BONDS		0.00	0.00
	0	0.00	0.00
	0	0.00	0.00
	0	0.00	0.00
SUBTOTAL	133,594,900	9.16	1,223,729.28
SECONDARY ROAD	0	0.00	0.00
FIREFIGHTING	0	0.00	0.00
RAILROAD AUTHORITY	0	0.00	0.00
AIRPORT AUTHORITY	0	0.00	0.00
TELEPHONE-WITHOUT CORPORATE LIMITS	790,563	44.82	35,433.04
SPECIAL ASSESSMENTS			539.20
TOTAL TAXES - COUNTY PURPOSES			1,259,701.52
OTHER ENTITIES			
WATER DISTRICTS	133,594,900	0.07	9,351.64
RURAL FIRE	0	0.00	0.00
OTHER	0		0.00
TOWNSHIPS	104,208,373		184,138.34

Individual Townships, their levies and taxes are listed in another section of this report)

CITIES NAME	SCHOOL DISTRICT			
ALBEE	25-3	26,109	15.32	400.00
BIG STONE	25-1	2,679,195	17.64	47,261.00
LABOLT	25-3	313,344	24.94	7,501.46
MARVIN	54-7	101,616	23.13	2,350.38
MILBANK	25-4	25,145,605	23.30	585,892.60
REVILLO	25-3	468,437	36.72	17,201.02
STOCKHOLM	25-4	379,823	23.70	9,001.82
STRANDBURG	25-3	106,542	23.46	2,499.48
TWIN BROOKS	25-4	165,856	15.07	2,499.46
TOTAL - CITIES		29,386,527		674,607.22

(! INDICATES TAXABLE VALUES ADJUSTED FOR CITY PURPOSES ONLY)

SCHOOL DISTRICTS

NAME	NUMBER	AG	NON AG	AG LEVY	NA LEVY	
* FLORENCE	14-1	95,463	7,806	20.94	32.88	2,255.66
* SOUTH SHORE	14-3	6,043,470	405,501	19.08	25.38	125,601.06
* WATERTOWN	14-4	1,028,447	71,815	22.54	-31.59	25,449.84
* WAVERLY	14-5	45,975	8,851	18.02	26.60	1,063.92
* WAUBAY	18-3	1,446,334	65,707	26.08	37.16	40,162.08
BIG STONE CITY	25-1	328,960	10,463,287	28.05	41.88	447,429.80
BIG STONE	25-2	549,078	205,221	16.30	24.60	13,998.42
GRANT-DEUEL	25-3	11,160,198	2,081,647	28.83	44.83	415,068.76
MILBANK	25-4	16,719,580	80,298,252	25.16	36.57	3,372,305.20
* SUMMIT	54-6	3,977,731	305,808	29.52	45.52	131,343.06
* WILMOT	54-7	1,452,169	221,646	22.24	33.96	44,493.50
TOTAL - SCHOOLS		42,847,405	94,135,541			4,619,171.30

(* INDICATES OVERLAPPING SCHOOL DISTRICT - TAXABLE VALUES ADJUSTED FOR SCHOOL PURPOSES ONLY)

TOTAL TAXES IN GRANT COUNTY 6,746,970.02

MOBILE HOME INFORMATION

NUMBER REGISTERED: 299
FULL AND TRUE VALUATION: 2,069,285.00
TAXABLE VALUE: 1,379,969.00
TAXES ON MOBILE HOMES: 34,208.54

PERCENT OF TOTAL TAXES RECEIVED BY:

COUNTY: 18.67
SCHOOL: 68.46
CITIES: 10.00
TOWNSHIPS: 2.73
WATER DISTRICTS: 0.14
RURAL FIRE DISTRICTS: 0.00
OTHER DISTRICTS: 0.00

COUNTY GREGORY

		1987 VALUATIONS	1988 VALUATIONS
AG-A	LAND CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS	84,351,080	84,342,510
AG-A1	IMPROVEMENTS AND STRUCTURES ON LAND CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS, LESS DWELLINGS AND AUTOMOBILE GARAGES.	935,420	984,560
NA-A1	DWELLINGS AND AUTOMOBILE GARAGES ON LAND CLASSIFED AS AGRICULTURAL WITHOUT CORPORATE LIMITS.	4,809,080	4,833,640
AG-AC	LAND CLASSIFIED AS AGRILCULTURAL WITHOUT CORPORATE LIMITS, UNDER COMMERCIAL USE	0	0
NA-AC2	IMPROVEMENTS AND STRUCTURES ON LAND CLASSIFIED AS AGRICULTURAL UNDER COMMERCIAL USE.	890	890
AG-C	PLATTED LOTS AND ACREAGES WITHOUT CORPORATE LIMITS CLASSIFIED AS AGRICULTURAL	820	820
AG-C1	IMPROVEMENTS AND STRUCTURES ON PLATTED LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS, LESS DWELLINGS AND AUTOMOBILE GARAGES	4,700	4,700
NA-C1	DWELLINGS AND AUTOMOBILE GARAGES ON PLATTED LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS.	9,710	9,710
AG-CC	PLATTED LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS IMPROVED OR UNIMPROVED, UNDER COMMERCIAL USE.	70	70
AG-CC2	IMPROVEMENTS AND STRUCTURES ON PLATTED LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS UNDER COMMERCIAL USE.	5,370	5,370
NA-C	PLATTED LOTS AND ACREAGES WITHOUT CORPORATE LIMITS.	152,960	154,570
NA-C1	IMPROVEMENTS AND STRUCTURES ON PLATTED LOTS AND ACREAGES WITHOUT CORPORATE LIMITS.	1,006,830	1,028,320
NA-CC	PLATTED LOTS AND ACREAGES WITHOUT CORPORATE LIMITS IMPROVED OR UNIMPROVED, UNDER COMMERCIAL USE.	55,450	55,660
NA-CC2	IMPROVEMENTS AND STRUCTURES ON PLATTED LOTS AND ACREAGES WITHOUT CORPORATE LIMITS, UNDER COMMERCIAL USE.	301,950	312,700
AG-D	CITY OR TOWN LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL.	51,140	51,140
AG-D1	AGRICULTURAL IMPROVEMENTS AND STRUCTURES LESS DWELLINGS AND AUTOMOBILE GARAGES ON CITY OR TOWN LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL.	12,870	12,870
NA-D1	DWELLINGS AND AUTOMOBILE GARAGES ON CITY OR TOWN LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL.	11,010	11,010
AG-DC	CITY OR TOWN LOTS AND ACREAGES IMPROVED OR UNIMPROVED CLASSIFIED AS AGRICULTURAL FOR COMMERCIAL USE.	0	0
AG-DC2	IMPROVEMENTS AND STRUCTURES CLASSIFIED AS AGRICULTURAL ON CITY OR TOWN LOTS AND ACREAGES.	0	0
NA-D	LOTS AND ACREAGES IN CITY OR TOWN.	1,300,680	1,310,800
NA-D1	IMPROVEMENTS AND STRUCTURES ON CITY OR TOWN LOTS AND ACREAGES.	13,703,490	13,761,500
NA-DC	CITY OR TOWN LOTS AND ACREAGES IMPROVED OR UNIMPROVED, UNDER COMMERCIAL USE.	353,490	353,140
NA-DC2	IMPROVEMENTS AND STRUCTURES ON CITY OR TOWN LOTS AND ACREAGES UNDER COMMERCIAL USE.	5,373,250	5,394,930
NA-M	MINERAL INTERESTS	0	0
AG-LS1	IMPROVEMENTS AND STRUCTURES CLASSIFIED AS AGRICULTURAL WITHIN CORPORATE LIMITS ON LEASED SITE LAND.	0	0
AG-LSO1	IMPROVEMENTS AND STRUCTURES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS ON LEASED SITE LAND.	0	0
AG-LS2	IMPROVEMENTS AND STRUCTURES CLASSIFIED AS AGRICULTURAL WITHIN CORPORATE LIMITS ON LEASED SITE LAND, UNDER COMMERCIAL USE.	0	0
AG-LSO2	IMPROVEMENTS AND STRUCTURES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS ON LEASED SITE LAND, UNDER COMMERCIAL USE.	0	0
NA-LS1	IMPROVEMENTS AND STRUCTURES WITHIN CORPORATE LIMITS ON LEASED SITE LAND.	7,210	7,210
NA-LSO1	IMPROVEMENTS AND STRUCTURES WITHOUT CORPORATE LIMITS ON LEASED SITE LAND.	19,100	18,850
NA-LS2	IMPROVEMENTS AND STRUCTURES WITHIN CORPORATE LIMITS ON LEASED SITE LAND UNDER COMMERCIAL USE.	0	0
NA-LSO2	IMPROVEMENTS AND STRUCTURES WITHOUT CORPORATE LIMITS ON LEASED SITE LAND UNDER COMMERCIAL USE.	16,920	16,920
	TOTAL ASSESSED LESS EXEMPTIONS	112,483,490	112,671,890
	EXEMPTIONS	4,436,040	4,389,480

1987 RECAP INFORMATION - TAXES PAYABLE 1988 COUNTY: GREGORY

	TAXABLE VALUATION	LEVY	AMOUNT OF TAX
AG LANDS-OUTSIDE CORPORATE LIMITS	34,119,180		1,709,789.34
NON AG LANDS-OUTSIDE CORPORATE LIMITS	2,549,270		164,241.03
AG LOTS-WITHIN CORPORATE LIMITS	25,600		2,136.32
NON AG LOTS-WITHIN CORPORATE LIMITS	8,299,520		810,857.16
TOTAL REAL PROPERTY	44,993,570		2,687,023.85
RAILROAD	0		0.00
TELEGRAPH	0		0.00
ELECTRIC, LIGHT, GAS, WATER, ETC.	27,362		1,710.40
TELEPHONE-WITHIN CORPORATE LIMITS	498,791		48,270.03
TOTAL REAL PROPERTY PLUS UTILITIES	45,519,723		2,737,004.28
TELEPHONE-WITHOUT CORPORATE LIMITS	797,397	51.12	40,762.93
SPECIAL ASSESSMENTS			874.18
TOTAL TAXES FOR GREGORY COUNTY			2,778,641.39
COUNTY GENERAL	45,519,723	17.45	794,319.17
SNOW REMOVAL		0.55	25,035.85
ROAD AND BRIDGE RESERVE		1.14	51,892.48
COURTHOUSE		0.10	4,551.97
AG BUILDING		0.00	0.00
HOSPITAL		0.00	0.00
BONDS		0.00	0.00
	0	0.00	0.00
	0	0.00	0.00
	0	0.00	0.00
SUBTOTAL	45,519,723	19.24	875,799.47
SECONDARY ROAD	11,103,112	4.00	44,412.45
FIREFIGHTING	45,519,723	0.67	30,498.21
RAILROAD AUTHORITY	0	0.00	0.00
AIRPORT AUTHORITY	0	0.00	0.00
TELEPHONE-WITHOUT CORPORATE LIMITS	797,397	51.12	40,762.93
SPECIAL ASSESSMENTS			874.18
TOTAL TAXES - COUNTY PURPOSES			992,347.24
OTHER ENTITIES			
WATER DISTRICTS	45,519,723	0.26	11,835.13
RURAL FIRE	0	0.00	0.00
OTHER	0		0.00
TOWNSHIPS	25,592,700		72,950.29

Individual Townships, their levies and taxes are listed in another section of this report)

CITIES NAME	SCHOOL DISTRICT	TAXABLE VALUATION	LEVY	AMOUNT OF TAX
BONESTEEL	26-5	838,250	45.00	37,721.25
BURKE	26-2	2,260,131	29.73	67,193.70
DALLAS	26-4	355,154	34.06	12,096.55
FAIRFAX	26-5	328,556	45.00	14,785.02
GREGORY	26-4	4,865,610	33.91	164,992.84
HERRICK	26-2	176,210	22.70	3,999.97
TOTAL - CITIES		8,823,911		300,789.33

(! INDICATES TAXABLE VALUES ADJUSTED FOR CITY PURPOSES ONLY)

SCHOOL DISTRICTS

NAME	NUMBER	AG	NON AG	AG LEVY	NA LEVY	
* ANDES CENTRAL	11-1	396,260	65,512	26.84	38.34	13,147.34
BURKE	26-2	11,415,660	3,252,851	31.59	47.59	515,423.88
GREGORY	26-4	12,775,390	6,223,904	29.48	45.48	659,681.65
BONESTEEL/FAIRFAX	26-5	9,396,120	1,842,886	17.65	25.30	212,466.53
TOTAL - SCHOOLS		33,983,430	11,385,153			1,400,719.40

(* INDICATES OVERLAPPING SCHOOL DISTRICT - TAXABLE VALUES ADJUSTED FOR SCHOOL PURPOSES ONLY)

TOTAL TAXES IN GREGORY COUNTY 2,778,641.39

MOBILE HOME INFORMATION

NUMBER REGISTERED: 237 FULL AND TRUE VALUATION: 1,281,541.00
TAXABLE VALUE: 306,835.00 TAXES ON MOBILE HOMES: 25,908.09

PERCENT OF TOTAL TAXES RECEIVED BY:

COUNTY: 35.7[illegible] SCHOOL: 50.41 CITIES: 10.83
TOWNSHIPS: 2.63 WATER DISTRICTS: 0.43 RURAL FIRE DISTRICTS: 0.00
OTHER DISTRICTS: 0.00

COUNTY HAAKON

		1987 VALUATIONS	1988 VALUATIONS
AG-A	LAND CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS	59,280,544	59,276,115
AG-A1	IMPROVEMENTS AND STRUCTURES ON LAND CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS, LESS DWELLINGS AND AUTOMOBILE GARAGES.	1,643,315	1,680,200
NA-A1	DWELLINGS AND AUTOMOBILE GARAGES ON LAND CLASSIFED AS AGRICULTURAL WITHOUT CORPORATE LIMITS.	3,369,365	3,429,655
AG-AC	LAND CLASSIFIED AS AGRILCULTURAL WITHOUT CORPORATE LIMITS, UNDER COMMERCIAL USE	0	0
NA-AC2	IMPROVEMENTS AND STRUCTURES ON LAND CLASSIFIED AS AGRICULTURAL UNDER COMMERCIAL USE.	0	0
AG-C	PLATTED LOTS AND ACREAGES WITHOUT CORPORATE LIMITS CLASSIFIED AS AGRICULTURAL	0	0
AG-C1	IMPROVEMENTS AND STRUCTURES ON PLATTED LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS, LESS DWELLINGS AND AUTOMOBILE GARAGES	0	0
NA-C1	DWELLINGS AND AUTOMOBILE GARAGES ON PLATTED LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS.	0	0
AG-CC	PLATTED LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS IMPROVED OR UNIMPROVED, UNDER COMMERCIAL USE.	0	0
AG-CC2	IMPROVEMENTS AND STRUCTURES ON PLATTED LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS UNDER COMMERCIAL USE.	0	0
NA-C	PLATTED LOTS AND ACREAGES WITHOUT CORPORATE LIMITS.	121,150	121,585
NA-C1	IMPROVEMENTS AND STRUCTURES ON PLATTED LOTS AND ACREAGES WITHOUT CORPORATE LIMITS.	1,043,725	1,047,485
NA-CC	PLATTED LOTS AND ACREAGES WITHOUT CORPORATE LIMITS IMPROVED OR UNIMPROVED, UNDER COMMERCIAL USE.	4,635	5,015
NA-CC2	IMPROVEMENTS AND STRUCTURES ON PLATTED LOTS AND ACREAGES WITHOUT CORPORATE LIMITS, UNDER COMMERCIAL USE.	481,895	475,125
AG-D	CITY OR TOWN LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL.	0	0
AG-D1	AGRICULTURAL IMPROVEMENTS AND STRUCTURES LESS DWELLINGS AND AUTOMOBILE GARAGES ON CITY OR TOWN LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL.	0	0
NA-D1	DWELLINGS AND AUTOMOBILE GARAGES ON CITY OR TOWN LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL.	0	0
AG-DC	CITY OR TOWN LOTS AND ACREAGES IMPROVED OR UNIMPROVED CLASSIFIED AS AGRICULTURAL FOR COMMERCIAL USE.	0	0
AG-DC2	IMPROVEMENTS AND STRUCTURES CLASSIFIED AS AGRICULTURAL ON CITY OR TOWN LOTS AND ACREAGES.	0	0
NA-D	LOTS AND ACREAGES IN CITY OR TOWN.	1,210,640	1,205,340
NA-D1	IMPROVEMENTS AND STRUCTURES ON CITY OR TOWN LOTS AND ACREAGES.	5,173,130	5,310,300
NA-DC	CITY OR TOWN LOTS AND ACREAGES IMPROVED OR UNIMPROVED, UNDER COMMERCIAL USE.	489,080	489,505
NA-DC2	IMPROVEMENTS AND STRUCTURES ON CITY OR TOWN LOTS AND ACREAGES UNDER COMMERCIAL USE.	2,870,255	2,865,680
NA-M	MINERAL INTERESTS	0	0
AG-LS1	IMPROVEMENTS AND STRUCTURES CLASSIFIED AS AGRICULTURAL WITHIN CORPORATE LIMITS ON LEASED SITE LAND.	0	0
AG-LSO1	IMPROVEMENTS AND STRUCTURES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS ON LEASED SITE LAND.	65,930	0
AG-LS2	IMPROVEMENTS AND STRUCTURES CLASSIFIED AS AGRICULTURAL WITHIN CORPORATE LIMITS ON LEASED SITE LAND, UNDER COMMERCIAL USE.	0	0
AG-LSO2	IMPROVEMENTS AND STRUCTURES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS ON LEASED SITE LAND, UNDER COMMERCIAL USE.	0	65,930
NA-LS1	IMPROVEMENTS AND STRUCTURES WITHIN CORPORATE LIMITS ON LEASED SITE LAND.	0	4,445
NA-LSO1	IMPROVEMENTS AND STRUCTURES WITHOUT CORPORATE LIMITS ON LEASED SITE LAND.	89,505	89,505
NA-LS2	IMPROVEMENTS AND STRUCTURES WITHIN CORPORATE LIMITS ON LEASED SITE LAND UNDER COMMERCIAL USE.	69,010	64,565
NA-LSO2	IMPROVEMENTS AND STRUCTURES WITHOUT CORPORATE LIMITS ON LEASED SITE LAND UNDER COMMERCIAL USE.	13,335	13,335
	TOTAL ASSESSED LESS EXEMPTIONS	75,925,514	76,143,785
	EXEMPTIONS	2,470,355	2,460,630

1987 RECAP INFORMATION - TAXES PAYABLE 1988 COUNTY: HAAKON

	TAXABLE VALUATION	LEVY	AMOUNT OF TAX
AG LANDS-OUTSIDE CORPORATE LIMITS	32,323,802		1,312,224.00
NON AG LANDS-OUTSIDE CORPORATE LIMITS	2,868,067		159,930.00
AG LOTS-WITHIN CORPORATE LIMITS	0		0.00
NON AG LOTS-WITHIN CORPORATE LIMITS	5,492,592		456,623.00
TOTAL REAL PROPERTY	40,684,461		1,928,777.00
RAILROAD	0		0.00
TELEGRAPH	0		0.00
ELECTRIC, LIGHT, GAS, WATER, ETC.	0		0.00
TELEPHONE-WITHIN CORPORATE LIMITS	0		0.00
TOTAL REAL PROPERTY PLUS UTILITIES	40,684,461		1,928,777.00
TELEPHONE-WITHOUT CORPORATE LIMITS	94,422	41.83	3,950.00
SPECIAL ASSESSMENTS			18,180.00
TOTAL TAXES FOR HAAKON COUNTY			1,950,907.00
COUNTY GENERAL	40,684,461	13.06	531,339.00
SNOW REMOVAL		0.00	0.00
ROAD AND BRIDGE RESERVE		0.42	17,088.00
COURTHOUSE		0.00	0.00
AG BUILDING		0.00	0.00
HOSPITAL		0.00	0.00
BONDS		0.00	0.00
LIBRARY	40,684,461	0.07	2,848.00
	0	0.00	0.00
	0	0.00	0.00
SUBTOTAL	40,684,461	13.55	551,275.00
SECONDARY ROAD	35,191,869	0.00	0.00
FIREFIGHTING	0	0.00	0.00
RAILROAD AUTHORITY	0	0.00	0.00
AIRPORT AUTHORITY	0	0.00	0.00
TELEPHONE-WITHOUT CORPORATE LIMITS	94,422	41.83	3,950.00
SPECIAL ASSESSMENTS			18,180.00
TOTAL TAXES - COUNTY PURPOSES			573,405.00
OTHER ENTITIES			
WATER DISTRICTS	40,684,461	0.45	18,308.00
RURAL FIRE	4,408,959	1.00	4,409.00
OTHER	0		0.00
TOWNSHIPS	0		0.00

Individual Townships, their levies and taxes are listed in another section of this report)

CITIES NAME	SCHOOL DISTRICT			
MIDLAND	27-2	721,838	19.72	14,235.00
PHILIP	27-1	4,770,754	28.51	136,014.00
TOTAL - CITIES		5,492,592		150,249.00

(! INDICATES TAXABLE VALUES ADJUSTED FOR CITY PURPOSES ONLY)

SCHOOL DISTRICTS

NAME	NUMBER	AG	NON AG	AG LEVY	NA LEVY	
PHILIP	27-1	27,189,978	7,065,098	26.76	42.02	1,024,480.00
MIDLAND	27-2	5,133,824	1,295,561	24.93	40.19	180,056.00
TOTAL - SCHOOLS		32,323,802	8,360,659			1,204,536.00

(* INDICATES OVERLAPPING SCHOOL DISTRICT - TAXABLE VALUES ADJUSTED FOR SCHOOL PURPOSES ONLY)

TOTAL TAXES IN HAAKON COUNTY 1,950,907.00

MOBILE HOME INFORMATION

NUMBER REGISTERED:	199	FULL AND TRUE VALUATION:	1,258,926.00
TAXABLE VALUE:	411,029.00	TAXES ON MOBILE HOMES:	28,381.00

PERCENT OF TOTAL TAXES RECEIVED BY:

COUNTY:	29.39	SCHOOL:	61.74	CITIES:	7.70
TOWNSHIPS:	0.00	WATER DISTRICTS:	0.94	RURAL FIRE DISTRICTS:	0.23
		OTHER DISTRICTS:	0.00		

COUNTY HAMLIN

		1987 VALUATIONS	1988 VALUATIONS
AG-A	LAND CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS	76,042,232	75,937,490
AG-A1	IMPROVEMENTS AND STRUCTURES ON LAND CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS, LESS DWELLINGS AND AUTOMOBILE GARAGES.	5,977,275	6,103,395
NA-A1	DWELLINGS AND AUTOMOBILE GARAGES ON LAND CLASSIFED AS AGRICULTURAL WITHOUT CORPORATE LIMITS.	6,040,983	6,034,865
AG-AC	LAND CLASSIFIED AS AGRILCULTURAL WITHOUT CORPORATE LIMITS, UNDER COMMERCIAL USE	0	0
NA-AC2	IMPROVEMENTS AND STRUCTURES ON LAND CLASSIFIED AS AGRICULTURAL UNDER COMMERCIAL USE.	0	0
AG-C	PLATTED LOTS AND ACREAGES WITHOUT CORPORATE LIMITS CLASSIFIED AS AGRICULTURAL	752,460	852,525
AG-C1	IMPROVEMENTS AND STRUCTURES ON PLATTED LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS, LESS DWELLINGS AND AUTOMOBILE GARAGES	21,585	30,080
NA-C1	DWELLINGS AND AUTOMOBILE GARAGES ON PLATTED LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS.	779,855	857,645
AG-CC	PLATTED LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS IMPROVED OR UNIMPROVED, UNDER COMMERCIAL USE.	42,725	0
AG-CC2	IMPROVEMENTS AND STRUCTURES ON PLATTED LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS UNDER COMMERCIAL USE.	0	0
NA-C	PLATTED LOTS AND ACREAGES WITHOUT CORPORATE LIMITS.	2,797,510	3,006,025
NA-C1	IMPROVEMENTS AND STRUCTURES ON PLATTED LOTS AND ACREAGES WITHOUT CORPORATE LIMITS.	7,599,295	8,033,625
NA-CC	PLATTED LOTS AND ACREAGES WITHOUT CORPORATE LIMITS IMPROVED OR UNIMPROVED, UNDER COMMERCIAL USE.	143,445	171,200
NA-CC2	IMPROVEMENTS AND STRUCTURES ON PLATTED LOTS AND ACREAGES WITHOUT CORPORATE LIMITS, UNDER COMMERCIAL USE.	570,950	608,150
AG-D	CITY OR TOWN LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL.	196,385	180,650
AG-D1	AGRICULTURAL IMPROVEMENTS AND STRUCTURES LESS DWELLINGS AND AUTOMOBILE GARAGES ON CITY OR TOWN LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL.	33,705	46,730
NA-D1	DWELLINGS AND AUTOMOBILE GARAGES ON CITY OR TOWN LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL.	117,600	125,265
AG-DC	CITY OR TOWN LOTS AND ACREAGES IMPROVED OR UNIMPROVED CLASSIFIED AS AGRICULTURAL FOR COMMERCIAL USE.	0	0
AG-DC2	IMPROVEMENTS AND STRUCTURES CLASSIFIED AS AGRICULTURAL ON CITY OR TOWN LOTS AND ACREAGES.	16,105	0
NA-D	LOTS AND ACREAGES IN CITY OR TOWN.	1,325,650	1,325,520
NA-D1	IMPROVEMENTS AND STRUCTURES ON CITY OR TOWN LOTS AND ACREAGES.	10,028,113	9,906,105
NA-DC	CITY OR TOWN LOTS AND ACREAGES IMPROVED OR UNIMPROVED, UNDER COMMERCIAL USE.	293,950	299,365
NA-DC2	IMPROVEMENTS AND STRUCTURES ON CITY OR TOWN LOTS AND ACREAGES UNDER COMMERCIAL USE.	4,097,300	4,005,494
NA-M	MINERAL INTERESTS	0	0
AG-LS1	IMPROVEMENTS AND STRUCTURES CLASSIFIED AS AGRICULTURAL WITHIN CORPORATE LIMITS ON LEASED SITE LAND.	0	0
AG-LSO1	IMPROVEMENTS AND STRUCTURES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS ON LEASED SITE LAND.	0	0
AG-LS2	IMPROVEMENTS AND STRUCTURES CLASSIFIED AS AGRICULTURAL WITHIN CORPORATE LIMITS ON LEASED SITE LAND, UNDER COMMERCIAL USE.	2,855	1,800
AG-LSO2	IMPROVEMENTS AND STRUCTURES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS ON LEASED SITE LAND, UNDER COMMERCIAL USE.	0	0
NA-LS1	IMPROVEMENTS AND STRUCTURES WITHIN CORPORATE LIMITS ON LEASED SITE LAND.	0	0
NA-LSO1	IMPROVEMENTS AND STRUCTURES WITHOUT CORPORATE LIMITS ON LEASED SITE LAND.	0	0
NA-LS2	IMPROVEMENTS AND STRUCTURES WITHIN CORPORATE LIMITS ON LEASED SITE LAND UNDER COMMERCIAL USE.	265,380	287,330
NA-LSO2	IMPROVEMENTS AND STRUCTURES WITHOUT CORPORATE LIMITS ON LEASED SITE LAND UNDER COMMERCIAL USE.	0	0
	TOTAL ASSESSED LESS EXEMPTIONS	117,145,358	117,813,259
	EXEMPTIONS	4,893,670	4,924,855

	TAXABLE VALUATION	LEVY	AMOUNT OF TAX
AG LANDS-OUTSIDE CORPORATE LIMITS	38,104,695		1,480,518.96
NON AG LANDS-OUTSIDE CORPORATE LIMITS	8,250,971		413,641.84
AG LOTS-WITHIN CORPORATE LIMITS	112,932		7,631.24
NON AG LOTS-WITHIN CORPORATE LIMITS	7,420,515		598,709.29
TOTAL REAL PROPERTY	53,889,113		2,500,501.33
RAILROAD	100		4.74
TELEGRAPH	0		0.00
ELECTRIC, LIGHT, GAS, WATER, ETC.	5,503,298		265,742.58
TELEPHONE-WITHIN CORPORATE LIMITS	330,273		26,216.38
TOTAL REAL PROPERTY PLUS UTILITIES	59,722,784		2,792,465.03
TELEPHONE-WITHOUT CORPORATE LIMITS	594,452	41.46	24,645.98
SPECIAL ASSESSMENTS			9,170.18
TOTAL TAXES FOR HAMLIN COUNTY			2,826,281.19
COUNTY GENERAL	59,722,784	10.71	639,631.02
SNOW REMOVAL		0.23	13,736.24
ROAD AND BRIDGE RESERVE		0.28	16,722.38
COURTHOUSE		0.00	0.00
AG BUILDING		0.02	1,194.46
HOSPITAL		0.00	0.00
BONDS		0.00	0.00
LIBRARY	56,089,869	0.35	19,631.45
	0	0.00	0.00
	0	0.00	0.00
SUBTOTAL	59,722,784	11.59	690,915.55
SECONDARY ROAD	0	0.00	0.00
FIREFIGHTING	0	0.00	0.00
RAILROAD AUTHORITY	0	0.00	0.00
AIRPORT AUTHORITY	0	0.00	0.00
TELEPHONE-WITHOUT CORPORATE LIMITS	594,452	41.46	24,645.98
SPECIAL ASSESSMENTS			9,170.18
TOTAL TAXES - COUNTY PURPOSES			724,731.71
OTHER ENTITIES			
WATER DISTRICTS	59,722,784	0.09	5,375.05
RURAL FIRE	0	0.00	0.00
OTHER	0		0.00
TOWNSHIPS	51,592,517		90,920.70

Individual Townships, their levies and taxes are listed in another section of this report)

CITIES NAME	SCHOOL DISTRICT			
BRYANT	28-3	1,100,761	30.88	33,991.50
CASTLEWOOD	28-1	2,007,865	33.31	66,881.98
ESTELLINE	28-2	1,625,050	42.31	68,755.88
HAYTI	28-3	1,545,166	28.93	44,701.64
HAZEL	28-3	353,047	22.66	8,000.06
LAKE NORDEN	28-3	1,498,378	26.34	39,467.28
TOTAL - CITIES		8,130,267		261,798.34

(! INDICATES TAXABLE VALUES ADJUSTED FOR CITY PURPOSES ONLY)

SCHOOL DISTRICTS

NAME	NUMBER	AG	NON AG	AG LEVY	NA LEVY	
* HENRY	14-2	218,232	8,186	13.32	17.84	3,052.89
* WATERTOWN	14-4	1,671,675	292,368	22.54	31.59	46,915.46
* WAVERLY	14-5	21,135	0	18.02	26.60	38,085.00
* CLEAR LAKE	19-2	8,672	0	24.44	34.59	211.94
CASTLEWOOD	28-1	9,764,116	7,775,596	22.66	33.62	482,670.41
ESTELLINE	28-2	4,931,214	4,359,479	23.03	33.50	259,608.41
HAMLIN	28-3	22,024,198	9,054,641	26.82	39.44	947,804.03
* ARLINGTON	38-1	24,770	45,972	29.37	45.33	2,811.40
TOTAL - SCHOOLS		38,664,012	21,536,242			1,743,455.39

(* INDICATES OVERLAPPING SCHOOL DISTRICT - TAXABLE VALUES ADJUSTED FOR SCHOOL PURPOSES ONLY)

TOTAL TAXES IN HAMLIN COUNTY 2,826,281.19

MOBILE HOME INFORMATION

NUMBER REGISTERED:	160	FULL AND TRUE VALUATION:	829,997.00
TAXABLE VALUE:	277,526.00	TAXES ON MOBILE HOMES:	18,736.76

PERCENT OF TOTAL TAXES RECEIVED BY:

COUNTY:	25.64	SCHOOL:	61.69	CITIES:	9.26
TOWNSHIPS:	3.22	WATER DISTRICTS:	0.19	RURAL FIRE DISTRICTS:	0.00
		OTHER DISTRICTS:	0.00		

COUNTY HAND

		1987 VALUATIONS	1988 VALUATIONS
AG-A	LAND CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS	125,640,204	125,637,205
AG-A1	IMPROVEMENTS AND STRUCTURES ON LAND CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS, LESS DWELLINGS AND AUTOMOBILE GARAGES.	2,250,322	2,443,738
NA-A1	DWELLINGS AND AUTOMOBILE GARAGES ON LAND CLASSIFED AS AGRICULTURAL WITHOUT CORPORATE LIMITS.	4,804,023	5,119,496
AG-AC	LAND CLASSIFIED AS AGRILCULTURAL WITHOUT CORPORATE LIMITS, UNDER COMMERCIAL USE	0	0
NA-AC2	IMPROVEMENTS AND STRUCTURES ON LAND CLASSIFIED AS AGRICULTURAL UNDER COMMERCIAL USE.	0	0
AG-C	PLATTED LOTS AND ACREAGES WITHOUT CORPORATE LIMITS CLASSIFIED AS AGRICULTURAL	20,536	16,130
AG-C1	IMPROVEMENTS AND STRUCTURES ON PLATTED LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS, LESS DWELLINGS AND AUTOMOBILE GARAGES	0	842
NA-C1	DWELLINGS AND AUTOMOBILE GARAGES ON PLATTED LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS.	7,651	6,134
AG-CC	PLATTED LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS IMPROVED OR UNIMPROVED, UNDER COMMERCIAL USE.	21,164	21,164
AG-CC2	IMPROVEMENTS AND STRUCTURES ON PLATTED LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS UNDER COMMERCIAL USE.	9,162	9,162
NA-C	PLATTED LOTS AND ACREAGES WITHOUT CORPORATE LIMITS.	253,218	249,684
NA-C1	IMPROVEMENTS AND STRUCTURES ON PLATTED LOTS AND ACREAGES WITHOUT CORPORATE LIMITS.	1,362,039	1,289,883
NA-CC	PLATTED LOTS AND ACREAGES WITHOUT CORPORATE LIMITS IMPROVED OR UNIMPROVED, UNDER COMMERCIAL USE.	139,120	136,441
NA-CC2	IMPROVEMENTS AND STRUCTURES ON PLATTED LOTS AND ACREAGES WITHOUT CORPORATE LIMITS, UNDER COMMERCIAL USE.	811,345	790,274
AG-D	CITY OR TOWN LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL.	90,820	71,988
AG-D1	AGRICULTURAL IMPROVEMENTS AND STRUCTURES LESS DWELLINGS AND AUTOMOBILE GARAGES ON CITY OR TOWN LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL.	17,837	17,837
NA-D1	DWELLINGS AND AUTOMOBILE GARAGES ON CITY OR TOWN LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL.	75,024	30,483
AG-DC	CITY OR TOWN LOTS AND ACREAGES IMPROVED OR UNIMPROVED CLASSIFIED AS AGRICULTURAL FOR COMMERCIAL USE.	3,186	3,186
AG-DC2	IMPROVEMENTS AND STRUCTURES CLASSIFIED AS AGRICULTURAL ON CITY OR TOWN LOTS AND ACREAGES.	35,438	35,438
NA-D	LOTS AND ACREAGES IN CITY OR TOWN.	2,483,938	2,454,988
NA-D1	IMPROVEMENTS AND STRUCTURES ON CITY OR TOWN LOTS AND ACREAGES.	11,219,785	11,285,734
NA-DC	CITY OR TOWN LOTS AND ACREAGES IMPROVED OR UNIMPROVED, UNDER COMMERCIAL USE.	1,035,499	1,081,619
NA-DC2	IMPROVEMENTS AND STRUCTURES ON CITY OR TOWN LOTS AND ACREAGES UNDER COMMERCIAL USE.	5,848,995	6,080,396
NA-M	MINERAL INTERESTS	0	0
AG-LS1	IMPROVEMENTS AND STRUCTURES CLASSIFIED AS AGRICULTURAL WITHIN CORPORATE LIMITS ON LEASED SITE LAND.	13,551	13,551
AG-LSO1	IMPROVEMENTS AND STRUCTURES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS ON LEASED SITE LAND.	89,432	92,024
AG-LS2	IMPROVEMENTS AND STRUCTURES CLASSIFIED AS AGRICULTURAL WITHIN CORPORATE LIMITS ON LEASED SITE LAND, UNDER COMMERCIAL USE.	0	0
AG-LSO2	IMPROVEMENTS AND STRUCTURES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS ON LEASED SITE LAND, UNDER COMMERCIAL USE.	1,692	1,692
NA-LS1	IMPROVEMENTS AND STRUCTURES WITHIN CORPORATE LIMITS ON LEASED SITE LAND.	16,008	8,017
NA-LSO1	IMPROVEMENTS AND STRUCTURES WITHOUT CORPORATE LIMITS ON LEASED SITE LAND.	45,046	41,815
NA-LS2	IMPROVEMENTS AND STRUCTURES WITHIN CORPORATE LIMITS ON LEASED SITE LAND UNDER COMMERCIAL USE.	61,025	61,025
NA-LSO2	IMPROVEMENTS AND STRUCTURES WITHOUT CORPORATE LIMITS ON LEASED SITE LAND UNDER COMMERCIAL USE.	24,767	27,998
	TOTAL ASSESSED LESS EXEMPTIONS	156,380,827	157,027,944
	EXEMPTIONS	3,836,397	3,829,164

1987 RECAP INFORMATION - TAXES PAYABLE 1988 COUNTY: HAND

	TAXABLE VALUATION	LEVY	AMOUNT OF TAX
AG LANDS-OUTSIDE CORPORATE LIMITS	76,819,493		2,147,057.98
NON AG LANDS-OUTSIDE CORPORATE LIMITS	4,397,761		169,027.30
AG LOTS-WITHIN CORPORATE LIMITS	96,500		3,271.31
NON AG LOTS-WITHIN CORPORATE LIMITS	12,514,748		584,749.71
TOTAL REAL PROPERTY	93,828,502		2,904,106.30
RAILROAD	0		0.00
TELEGRAPH	0		0.00
ELECTRIC, LIGHT, GAS, WATER, ETC.	395,676		15,396.12
TELEPHONE-WITHIN CORPORATE LIMITS	368,922		17,268.49
TOTAL REAL PROPERTY PLUS UTILITIES	94,593,100		2,936,770.91
TELEPHONE-WITHOUT CORPORATE LIMITS	573,756	28.55	16,380.73
SPECIAL ASSESSMENTS			0.00
TOTAL TAXES FOR HAND COUNTY			2,953,151.64
COUNTY GENERAL	94,593,100	5.28	499,451.57
SNOW REMOVAL		1.00	94,593.10
ROAD AND BRIDGE RESERVE		0.49	46,350.62
COURTHOUSE		0.00	0.00
AG BUILDING		0.00	0.00
HOSPITAL		0.00	0.00
BONDS		0.00	0.00
	0	0.00	0.00
	0	0.00	0.00
	0	0.00	0.00
SUBTOTAL	94,593,100	6.77	640,395.29
SECONDARY ROAD	8,182,135	3.76	30,764.83
FIREFIGHTING	0	0.00	0.00
RAILROAD AUTHORITY	0	0.00	0.00
AIRPORT AUTHORITY	0	0.00	0.00
TELEPHONE-WITHOUT CORPORATE LIMITS	573,756	28.55	16,380.73
SPECIAL ASSESSMENTS			0.00
TOTAL TAXES - COUNTY PURPOSES			687,540.85
OTHER ENTITIES			
WATER DISTRICTS	94,593,100	0.34	32,161.65
RURAL FIRE	0	0.00	0.00
OTHER	0		0.00
TOWNSHIPS	73,363,381		146,922.94

Individual Townships, their levies and taxes are listed in another section of this report)

CITIES NAME	SCHOOL DISTRICT			
MILLER	29-1	11,801,135	14.41	170,054.36
ST. LAWRENCE	29-1	898,271	8.83	7,931.73
WESSINGTON	2-4	82,804	27.07	2,241.50
TOTAL - CITIES		13,047,584		184,208.20

(! INDICATES TAXABLE VALUES ADJUSTED FOR CITY PURPOSES ONLY)

SCHOOL DISTRICTS

NAME	NUMBER	AG	NON AG	AG LEVY	NA LEVY	
* FAULKTON	24-2	2,905,928	76,277	16.52	23.65	49,809.88
POLO	29-2	7,394,854	387,159	23.18	38.36	186,264.14
* REDFIELD	56-4	4,707,143	293,232	24.39	37.64	125,844.47
* TULARE	56-5	1,185,884	94,422	24.60	38.97	32,852.38
* WESSINGTON	2-4	4,804,630	556,451	23.53	32.11	130,920.58
MILLER	29-1	54,369,154	16,422,016	17.42	25.43	1,376,626.52
TOTAL - SCHOOLS		75,367,593	17,829,557			1,902,317.97

(* INDICATES OVERLAPPING SCHOOL DISTRICT - TAXABLE VALUES ADJUSTED FOR SCHOOL PURPOSES ONLY)

TOTAL TAXES IN HAND COUNTY 2,953,151.61

MOBILE HOME INFORMATION

PERCENT OF TOTAL TAXES RECEIVED BY:

COUNTY:	23.28	SCHOOL:	64.42	CITIES:	6.24
TOWNSHIPS:	4.98	WATER DISTRICTS:	1.09	RURAL FIRE DISTRICTS:	0.00
		OTHER DISTRICTS:	0.00		

COUNTY HANSON

		1987 VALUATIONS	1988 VALUATIONS
AG-A	LAND CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS	60,293,225	55,512,685
AG-A1	IMPROVEMENTS AND STRUCTURES ON LAND CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS, LESS DWELLINGS AND AUTOMOBILE GARAGES.	1,011,930	1,236,715
NA-A1	DWELLINGS AND AUTOMOBILE GARAGES ON LAND CLASSIFED AS AGRICULTURAL WITHOUT CORPORATE LIMITS.	3,497,145	3,536,810
AG-AC	LAND CLASSIFIED AS AGRILCULTURAL WITHOUT CORPORATE LIMITS, UNDER COMMERCIAL USE	0	0
NA-AC2	IMPROVEMENTS AND STRUCTURES ON LAND CLASSIFIED AS AGRICULTURAL UNDER COMMERCIAL USE.	211,865	208,445
AG-C	PLATTED LOTS AND ACREAGES WITHOUT CORPORATE LIMITS CLASSIFIED AS AGRICULTURAL	337,415	330,245
AG-C1	IMPROVEMENTS AND STRUCTURES ON PLATTED LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS, LESS DWELLINGS AND AUTOMOBILE GARAGES	31,100	50,955
NA-C1	DWELLINGS AND AUTOMOBILE GARAGES ON PLATTED LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS.	336,655	323,280
AG-CC	PLATTED LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS IMPROVED OR UNIMPROVED, UNDER COMMERCIAL USE.	810	810
AG-CC2	IMPROVEMENTS AND STRUCTURES ON PLATTED LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS UNDER COMMERCIAL USE.	18,675	18,675
NA-C	PLATTED LOTS AND ACREAGES WITHOUT CORPORATE LIMITS.	197,200	206,090
NA-C1	IMPROVEMENTS AND STRUCTURES ON PLATTED LOTS AND ACREAGES WITHOUT CORPORATE LIMITS.	1,040,525	1,076,670
NA-CC	PLATTED LOTS AND ACREAGES WITHOUT CORPORATE LIMITS IMPROVED OR UNIMPROVED, UNDER COMMERCIAL USE.	168,655	185,755
NA-CC2	IMPROVEMENTS AND STRUCTURES ON PLATTED LOTS AND ACREAGES WITHOUT CORPORATE LIMITS, UNDER COMMERCIAL USE.	720,605	719,040
AG-D	CITY OR TOWN LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL.	218,820	204,875
AG-D1	AGRICULTURAL IMPROVEMENTS AND STRUCTURES LESS DWELLINGS AND AUTOMOBILE GARAGES ON CITY OR TOWN LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL.	22,165	22,165
NA-D1	DWELLINGS AND AUTOMOBILE GARAGES ON CITY OR TOWN LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL.	60,950	58,950
AG-DC	CITY OR TOWN LOTS AND ACREAGES IMPROVED OR UNIMPROVED CLASSIFIED AS AGRICULTURAL FOR COMMERCIAL USE.	0	0
AG-DC2	IMPROVEMENTS AND STRUCTURES CLASSIFIED AS AGRICULTURAL ON CITY OR TOWN LOTS AND ACREAGES.	0	0
NA-D	LOTS AND ACREAGES IN CITY OR TOWN.	460,890	463,675
NA-D1	IMPROVEMENTS AND STRUCTURES ON CITY OR TOWN LOTS AND ACREAGES.	5,004,265	5,052,305
NA-DC	CITY OR TOWN LOTS AND ACREAGES IMPROVED OR UNIMPROVED, UNDER COMMERCIAL USE.	132,080	132,510
NA-DC2	IMPROVEMENTS AND STRUCTURES ON CITY OR TOWN LOTS AND ACREAGES UNDER COMMERCIAL USE.	1,482,345	1,477,020
NA-M	MINERAL INTERESTS	0	0
AG-LS1	IMPROVEMENTS AND STRUCTURES CLASSIFIED AS AGRICULTURAL WITHIN CORPORATE LIMITS ON LEASED SITE LAND.	0	0
AG-LSO1	IMPROVEMENTS AND STRUCTURES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS ON LEASED SITE LAND.	19,995	21,435
AG-LS2	IMPROVEMENTS AND STRUCTURES CLASSIFIED AS AGRICULTURAL WITHIN CORPORATE LIMITS ON LEASED SITE LAND, UNDER COMMERCIAL USE.	0	0
AG-LSO2	IMPROVEMENTS AND STRUCTURES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS ON LEASED SITE LAND, UNDER COMMERCIAL USE.	0	0
NA-LS1	IMPROVEMENTS AND STRUCTURES WITHIN CORPORATE LIMITS ON LEASED SITE LAND.	0	0
NA-LSO1	IMPROVEMENTS AND STRUCTURES WITHOUT CORPORATE LIMITS ON LEASED SITE LAND.	141,405	147,550
NA-LS2	IMPROVEMENTS AND STRUCTURES WITHIN CORPORATE LIMITS ON LEASED SITE LAND UNDER COMMERCIAL USE.	616,740	633,665
NA-LSO2	IMPROVEMENTS AND STRUCTURES WITHOUT CORPORATE LIMITS ON LEASED SITE LAND UNDER COMMERCIAL USE.	143,800	156,210
	TOTAL ASSESSED LESS EXEMPTIONS	76,169,260	71,776,535
	EXEMPTIONS	3,549,240	3,453,835

1987 RECAP INFORMATION - TAXES PAYABLE 1988 COUNTY: HANSON

	TAXABLE VALUATION	LEVY	AMOUNT OF TAX
AG LANDS-OUTSIDE CORPORATE LIMITS	33,341,299		1,338,559.82
NON AG LANDS-OUTSIDE CORPORATE LIMITS	3,035,192		175,757.27
AG LOTS-WITHIN CORPORATE LIMITS	130,132		6,529.96
NON AG LOTS-WITHIN CORPORATE LIMITS	3,645,822		307,897.58
TOTAL REAL PROPERTY	40,152,445		1,828,744.63
RAILROAD	0		0.00
TELEGRAPH	0		0.00
ELECTRIC, LIGHT, GAS, WATER, ETC.	690,651		40,320.78
TELEPHONE-WITHIN CORPORATE LIMITS	42,291		3,456.46
TOTAL REAL PROPERTY PLUS UTILITIES	40,885,387		1,872,521.87
TELEPHONE-WITHOUT CORPORATE LIMITS	435,164	41.77	18,176.80
SPECIAL ASSESSMENTS			781.12
TOTAL TAXES FOR HANSON COUNTY			1,891,479.79
COUNTY GENERAL	40,885,387	10.01	409,263.00
SNOW REMOVAL		0.00	0.00
ROAD AND BRIDGE RESERVE		0.00	0.00
COURTHOUSE		1.29	52,742.00
AG BUILDING		0.00	0.00
HOSPITAL		0.00	0.00
BONDS		0.00	0.00
	0	0.00	0.00
	0	0.00	0.00
	0	0.00	0.00
SUBTOTAL	40,885,387	11.30	462,005.00
SECONDARY ROAD	0	0.00	0.00
FIREFIGHTING	0	0.00	0.00
RAILROAD AUTHORITY	0	0.00	0.00
AIRPORT AUTHORITY	0	0.00	0.00
TELEPHONE-WITHOUT CORPORATE LIMITS	435,164	41.77	18,176.80
SPECIAL ASSESSMENTS			781.12
TOTAL TAXES - COUNTY PURPOSES			480,962.92
OTHER ENTITIES			
WATER DISTRICTS	40,885,387	0.16	6,542.00
RURAL FIRE	278,327	0.56	155.86
OTHER	0		30.62
TOWNSHIPS	36,901,430		99,588.41

Individual Townships, their levies and taxes are listed in another section of this report)

CITIES NAME	SCHOOL DISTRICT			
ALEXANDRIA	30-1	1,982,242	38.44	76,197.38
EMERY	30-2	1,597,256	37.31	59,593.62
FARMER	30-1	76,696	2.61	200.18
FULTON	30-1	327,763	12.13	3,975.77
TOTAL - CITIES		3,983,957		139,966.95

(! INDICATES TAXABLE VALUES ADJUSTED FOR CITY PURPOSES ONLY)

SCHOOL DISTRICTS

NAME	NUMBER	AG	NON AG	AG LEVY	NA LEVY	
HANSON	30-1	19,540,284	3,947,569	26.03	37.06	654,930.52
EMERY	30-2	4,401,619	2,107,667	25.88	37.14	192,192.65
* BRIDGEWATER	43-6	93,267	8,221	20.97	31.20	2,212.30
* HOWARD	48-3	498,465	65,072	17.52	24.10	10,301.34
* ETHAN	17-1	3,334,050	302,213	22.16	32.60	83,734.69
* MITCHELL	17-2	6,905,290	1,693,116	23.15	34.09	220,861.53
TOTAL - SCHOOLS		34,772,975	8,123,858			1,164,233.03

(* INDICATES OVERLAPPING SCHOOL DISTRICT - TAXABLE VALUES ADJUSTED FOR SCHOOL PURPOSES ONLY)

TOTAL TAXES IN HANSON COUNTY 1,891,479.79

MOBILE HOME INFORMATION

NUMBER REGISTERED:	46	FULL AND TRUE VALUATION:	304,774.00
TAXABLE VALUE:	71,141.00	TAXES ON MOBILE HOMES:	1,315.78

PERCENT OF TOTAL TAXES RECEIVED BY:

COUNTY:	25.43	SCHOOL:	61.55	CITIES:	7.40
TOWNSHIPS:	5.27	WATER DISTRICTS:	0.35	RURAL FIRE DISTRICTS:	0.01
		OTHER DISTRICTS:	0.00		

COUNTY HARDING

		1987 VALUATIONS	1988 VALUATIONS
AG-A	LAND CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS	90,244,209	90,145,434
AG-A1	IMPROVEMENTS AND STRUCTURES ON LAND CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS, LESS DWELLINGS AND AUTOMOBILE GARAGES.	1,523,155	1,526,275
NA-A1	DWELLINGS AND AUTOMOBILE GARAGES ON LAND CLASSIFED AS AGRICULTURAL WITHOUT CORPORATE LIMITS.	3,724,764	3,737,980
AG-AC	LAND CLASSIFIED AS AGRILCULTURAL WITHOUT CORPORATE LIMITS, UNDER COMMERCIAL USE	0	0
NA-AC2	IMPROVEMENTS AND STRUCTURES ON LAND CLASSIFIED AS AGRICULTURAL UNDER COMMERCIAL USE.	0	0
AG-C	PLATTED LOTS AND ACREAGES WITHOUT CORPORATE LIMITS CLASSIFIED AS AGRICULTURAL	12,477	14,427
AG-C1	IMPROVEMENTS AND STRUCTURES ON PLATTED LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS, LESS DWELLINGS AND AUTOMOBILE GARAGES	7,090	8,190
NA-C1	DWELLINGS AND AUTOMOBILE GARAGES ON PLATTED LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS.	24,530	26,530
AG-CC	PLATTED LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS IMPROVED OR UNIMPROVED, UNDER COMMERCIAL USE.	90	144
AG-CC2	IMPROVEMENTS AND STRUCTURES ON PLATTED LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS UNDER COMMERCIAL USE.	0	0
NA-C	PLATTED LOTS AND ACREAGES WITHOUT CORPORATE LIMITS.	18,722	16,680
NA-C1	IMPROVEMENTS AND STRUCTURES ON PLATTED LOTS AND ACREAGES WITHOUT CORPORATE LIMITS.	96,615	108,825
NA-CC	PLATTED LOTS AND ACREAGES WITHOUT CORPORATE LIMITS IMPROVED OR UNIMPROVED, UNDER COMMERCIAL USE.	1,884	1,887
NA-CC2	IMPROVEMENTS AND STRUCTURES ON PLATTED LOTS AND ACREAGES WITHOUT CORPORATE LIMITS, UNDER COMMERCIAL USE.	123,330	123,330
AG-D	CITY OR TOWN LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL.	0	0
AG-D1	AGRICULTURAL IMPROVEMENTS AND STRUCTURES LESS DWELLINGS AND AUTOMOBILE GARAGES ON CITY OR TOWN LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL.	0	0
NA-D1	DWELLINGS AND AUTOMOBILE GARAGES ON CITY OR TOWN LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL.	0	0
AG-DC	CITY OR TOWN LOTS AND ACREAGES IMPROVED OR UNIMPROVED CLASSIFIED AS AGRICULTURAL FOR COMMERCIAL USE.	1,565	2,515
AG-DC2	IMPROVEMENTS AND STRUCTURES CLASSIFIED AS AGRICULTURAL ON CITY OR TOWN LOTS AND ACREAGES.	9,550	12,760
NA-D	LOTS AND ACREAGES IN CITY OR TOWN.	293,360	298,220
NA-D1	IMPROVEMENTS AND STRUCTURES ON CITY OR TOWN LOTS AND ACREAGES.	3,288,010	3,271,370
NA-DC	CITY OR TOWN LOTS AND ACREAGES IMPROVED OR UNIMPROVED, UNDER COMMERCIAL USE.	89,435	84,065
NA-DC2	IMPROVEMENTS AND STRUCTURES ON CITY OR TOWN LOTS AND ACREAGES UNDER COMMERCIAL USE.	1,526,015	1,373,220
NA-M	MINERAL INTERESTS	1,174,144	1,273,164
AG-LS1	IMPROVEMENTS AND STRUCTURES CLASSIFIED AS AGRICULTURAL WITHIN CORPORATE LIMITS ON LEASED SITE LAND.	0	0
AG-LSO1	IMPROVEMENTS AND STRUCTURES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS ON LEASED SITE LAND.	0	0
AG-LS2	IMPROVEMENTS AND STRUCTURES CLASSIFIED AS AGRICULTURAL WITHIN CORPORATE LIMITS ON LEASED SITE LAND, UNDER COMMERCIAL USE.	0	0
AG-LSO2	IMPROVEMENTS AND STRUCTURES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS ON LEASED SITE LAND, UNDER COMMERCIAL USE.	0	0
NA-LS1	IMPROVEMENTS AND STRUCTURES WITHIN CORPORATE LIMITS ON LEASED SITE LAND.	0	0
NA-LSO1	IMPROVEMENTS AND STRUCTURES WITHOUT CORPORATE LIMITS ON LEASED SITE LAND.	0	38,480
NA-LS2	IMPROVEMENTS AND STRUCTURES WITHIN CORPORATE LIMITS ON LEASED SITE LAND UNDER COMMERCIAL USE.	0	0
NA-LSO2	IMPROVEMENTS AND STRUCTURES WITHOUT CORPORATE LIMITS ON LEASED SITE LAND UNDER COMMERCIAL USE.	6,706,270	5,764,505
	TOTAL ASSESSED LESS EXEMPTIONS	108,865,215	107,828,001
	EXEMPTIONS	2,644,013	2,668,458

1987 RECAP INFORMATION - TAXES PAYABLE 1988 COUNTY: HARDING

	TAXABLE VALUATION	LEVY	AMOUNT OF TAX
AG LANDS-OUTSIDE CORPORATE LIMITS	27,536,039		803,501.62
NON AG LANDS-OUTSIDE CORPORATE LIMITS	3,427,358		124,275.98
AG LOTS-WITHIN CORPORATE LIMITS	3,335		190.36
NON AG LOTS-WITHIN CORPORATE LIMITS	1,559,046		99,008.08
TOTAL REAL PROPERTY	32,525,778		1,026,976.04
RAILROAD	0		0.00
TELEGRAPH	0		0.00
ELECTRIC, LIGHT, GAS, WATER, ETC.	612,490		22,280.10
TELEPHONE-WITHIN CORPORATE LIMITS	20,109		1,285.16
TOTAL REAL PROPERTY PLUS UTILITIES	33,158,377		1,050,541.30
TELEPHONE-WITHOUT CORPORATE LIMITS	153,480	30.08	4,616.68
SPECIAL ASSESSMENTS			14,630.14
TOTAL TAXES FOR HARDING COUNTY			1,069,788.12
COUNTY GENERAL	33,158,377	13.40	444,641.08
SNOW REMOVAL		0.65	21,568.40
ROAD AND BRIDGE RESERVE		0.00	0.00
COURTHOUSE		0.00	0.00
AG BUILDING		0.00	0.00
HOSPITAL		0.00	0.00
BONDS		0.00	0.00
	0	0.00	0.00
	0	0.00	0.00
	0	0.00	0.00
SUBTOTAL	33,158,377	14.05	466,209.48
SECONDARY ROAD	31,564,493	0.12	3,790.60
FIREFIGHTING	33,158,377	0.10	3,318.22
RAILROAD AUTHORITY	0	0.00	0.00
AIRPORT AUTHORITY	0	0.00	0.00
TELEPHONE-WITHOUT CORPORATE LIMITS	153,480	30.08	4,616.68
SPECIAL ASSESSMENTS			14,630.14
TOTAL TAXES - COUNTY PURPOSES			492,565.12
OTHER ENTITIES			
WATER DISTRICTS	0	0.00	0.00
RURAL FIRE	0	0.00	0.00
OTHER	0		0.00
TOWNSHIPS	0		0.00

Individual Townships, their levies and taxes are listed in another section of this report)

CITIES NAME	SCHOOL DISTRICT			
BUFFALO	31-1	1,505,688	28.02	42,189.38
CAMP COOK	31-1	88,196	19.81	1,747.16
TOTAL - CITIES		1,593,884		43,936.54

(! INDICATES TAXABLE VALUES ADJUSTED FOR CITY PURPOSES ONLY)

SCHOOL DISTRICTS

NAME	NUMBER	AG	NON AG	AG LEVY	NA LEVY	
HARDING	31-1	27,539,374	5,619,003	14.91	21.74	533,286.46
TOTAL - SCHOOLS		27,539,374	5,619,003			533,286.46

(* INDICATES OVERLAPPING SCHOOL DISTRICT - TAXABLE VALUES ADJUSTED FOR SCHOOL PURPOSES ONLY)

TOTAL TAXES IN HARDING COUNTY 1,069,788.12

MOBILE HOME INFORMATION

NUMBER REGISTERED: 131 FULL AND TRUE VALUATION: 1,045,294.00
TAXABLE VALUE: 239,693.00 TAXES ON MOBILE HOMES: 12,833.58

PERCENT OF TOTAL TAXES RECEIVED BY:

COUNTY: 46.04 SCHOOL: 49.85 CITIES: 4.11
TOWNSHIPS: 0.00 WATER DISTRICTS: 0.00 RURAL FIRE DISTRICTS: 0.00
OTHER DISTRICTS: 0.00

COUNTY HUGHES

		1987 VALUATIONS	1988 VALUATIONS
AG-A	LAND CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS	71,629,146	71,541,942
AG-A1	IMPROVEMENTS AND STRUCTURES ON LAND CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS, LESS DWELLINGS AND AUTOMOBILE GARAGES.	2,969,395	2,949,560
NA-A1	DWELLINGS AND AUTOMOBILE GARAGES ON LAND CLASSIFED AS AGRICULTURAL WITHOUT CORPORATE LIMITS.	3,452,600	3,488,140
AG-AC	LAND CLASSIFIED AS AGRILCULTURAL WITHOUT CORPORATE LIMITS, UNDER COMMERCIAL USE	0	0
NA-AC2	IMPROVEMENTS AND STRUCTURES ON LAND CLASSIFIED AS AGRICULTURAL UNDER COMMERCIAL USE.	0	0
AG-C	PLATTED LOTS AND ACREAGES WITHOUT CORPORATE LIMITS CLASSIFIED AS AGRICULTURAL	0	0
AG-C1	IMPROVEMENTS AND STRUCTURES ON PLATTED LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS, LESS DWELLINGS AND AUTOMOBILE GARAGES	0	0
NA-C1	DWELLINGS AND AUTOMOBILE GARAGES ON PLATTED LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS.	0	0
AG-CC	PLATTED LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS IMPROVED OR UNIMPROVED, UNDER COMMERCIAL USE.	0	0
AG-CC2	IMPROVEMENTS AND STRUCTURES ON PLATTED LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS UNDER COMMERCIAL USE.	0	0
NA-C	PLATTED LOTS AND ACREAGES WITHOUT CORPORATE LIMITS.	1,782,875	1,780,145
NA-C1	IMPROVEMENTS AND STRUCTURES ON PLATTED LOTS AND ACREAGES WITHOUT CORPORATE LIMITS.	7,674,340	7,910,308
NA-CC	PLATTED LOTS AND ACREAGES WITHOUT CORPORATE LIMITS IMPROVED OR UNIMPROVED, UNDER COMMERCIAL USE.	268,985	238,025
NA-CC2	IMPROVEMENTS AND STRUCTURES ON PLATTED LOTS AND ACREAGES WITHOUT CORPORATE LIMITS, UNDER COMMERCIAL USE.	1,235,495	1,515,165
AG-D	CITY OR TOWN LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL.	342,000	331,360
AG-D1	AGRICULTURAL IMPROVEMENTS AND STRUCTURES LESS DWELLINGS AND AUTOMOBILE GARAGES ON CITY OR TOWN LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL.	196,510	210,310
NA-D1	DWELLINGS AND AUTOMOBILE GARAGES ON CITY OR TOWN LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL.	37,675	37,675
AG-DC	CITY OR TOWN LOTS AND ACREAGES IMPROVED OR UNIMPROVED CLASSIFIED AS AGRICULTURAL FOR COMMERCIAL USE.	0	0
AG-DC2	IMPROVEMENTS AND STRUCTURES CLASSIFIED AS AGRICULTURAL ON CITY OR TOWN LOTS AND ACREAGES.	0	0
NA-D	LOTS AND ACREAGES IN CITY OR TOWN.	32,249,770	32,809,950
NA-D1	IMPROVEMENTS AND STRUCTURES ON CITY OR TOWN LOTS AND ACREAGES.	107,217,400	108,802,090
NA-DC	CITY OR TOWN LOTS AND ACREAGES IMPROVED OR UNIMPROVED, UNDER COMMERCIAL USE.	15,179,920	15,021,020
NA-DC2	IMPROVEMENTS AND STRUCTURES ON CITY OR TOWN LOTS AND ACREAGES UNDER COMMERCIAL USE.	60,856,240	65,411,342
NA-M	MINERAL INTERESTS	0	0
AG-LS1	IMPROVEMENTS AND STRUCTURES CLASSIFIED AS AGRICULTURAL WITHIN CORPORATE LIMITS ON LEASED SITE LAND.	37,965	37,965
AG-LSO1	IMPROVEMENTS AND STRUCTURES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS ON LEASED SITE LAND.	0	0
AG-LS2	IMPROVEMENTS AND STRUCTURES CLASSIFIED AS AGRICULTURAL WITHIN CORPORATE LIMITS ON LEASED SITE LAND, UNDER COMMERCIAL USE.	0	0
AG-LSO2	IMPROVEMENTS AND STRUCTURES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS ON LEASED SITE LAND, UNDER COMMERCIAL USE.	0	0
NA-LS1	IMPROVEMENTS AND STRUCTURES WITHIN CORPORATE LIMITS ON LEASED SITE LAND.	0	0
NA-LSO1	IMPROVEMENTS AND STRUCTURES WITHOUT CORPORATE LIMITS ON LEASED SITE LAND.	0	0
NA-LS2	IMPROVEMENTS AND STRUCTURES WITHIN CORPORATE LIMITS ON LEASED SITE LAND UNDER COMMERCIAL USE.	1,387,035	1,308,585
NA-LSO2	IMPROVEMENTS AND STRUCTURES WITHOUT CORPORATE LIMITS ON LEASED SITE LAND UNDER COMMERCIAL USE.	59,250	59,250
	TOTAL ASSESSED LESS EXEMPTIONS	306,576,601	313,452,832
	EXEMPTIONS	1,587,680	1,591,505

1987 RECAP INFORMATION - TAXES PAYABLE 1988 COUNTY: HUGHES

	TAXABLE VALUATION	LEVY	AMOUNT OF TAX
AG LANDS-OUTSIDE CORPORATE LIMITS	37,299,271		1,214,071.65
NON AG LANDS-OUTSIDE CORPORATE LIMITS	7,240,522		349,113.29
AG LOTS-WITHIN CORPORATE LIMITS	288,237		12,425.72
NON AG LOTS-WITHIN CORPORATE LIMITS	108,458,882		6,156,942.39
TOTAL REAL PROPERTY	153,286,912		7,732,553.05
RAILROAD	55,666		2,716.06
TELEGRAPH	12,479		711.06
ELECTRIC, LIGHT, GAS, WATER, ETC.	157,428		6,664.65
TELEPHONE-WITHIN CORPORATE LIMITS	3,910,557		222,817.72
TOTAL REAL PROPERTY PLUS UTILITIES	157,423,042		7,965,462.54
TELEPHONE-WITHOUT CORPORATE LIMITS	810,526	36.90	29,908.41
SPECIAL ASSESSMENTS			178,089.93
TOTAL TAXES FOR HUGHES COUNTY			8,173,460.88
COUNTY GENERAL	157,423,042	6.97	1,097,238.59
SNOW REMOVAL		0.00	0.00
ROAD AND BRIDGE RESERVE		0.38	59,820.75
COURTHOUSE		0.00	0.00
AG BUILDING		0.00	0.00
HOSPITAL		0.00	0.00
BONDS		0.00	0.00
	0	0.00	0.00
	0	0.00	0.00
	0	0.00	0.00
SUBTOTAL	157,423,042	7.35	1,157,059.34
SECONDARY ROAD	35,529,435	0.00	0.00
FIREFIGHTING	0	0.00	0.00
RAILROAD AUTHORITY	0	0.00	0.00
AIRPORT AUTHORITY	0	0.00	0.00
TELEPHONE-WITHOUT CORPORATE LIMITS	810,526	36.90	29,908.41
SPECIAL ASSESSMENTS			178,089.93
TOTAL TAXES - COUNTY PURPOSES			1,365,057.68
OTHER ENTITIES			
WATER DISTRICTS	0	0.00	54,937.58
RURAL FIRE	47,335,289	0.90	42,601.76
OTHER	0		0.00
TOWNSHIPS	9,107,629		0.00

Individual Townships, their levies and taxes are listed in another section of this report)

CITIES NAME	SCHOOL DISTRICT			
BLUNT	58-2	1,836,856	11.51	21,142.21
HARROLD	32-1	861,369	17.41	14,996.44
PIERRE	32-2	110,087,753	7.56	832,263.42
TOTAL - CITIES		112,785,978		868,402.07

(! INDICATES TAXABLE VALUES ADJUSTED FOR CITY PURPOSES ONLY)

SCHOOL DISTRICTS

NAME	NUMBER	AG	NON AG	AG LEVY	NA LEVY	
HARROLD	32-1	12,233,041	1,372,337	18.95	25.02	266,152.02
PIERRE	32-2	17,016,912	116,223,820	29.12	41.71	5,358,196.61
* SULLY BUTTES	58-2	8,650,520	2,145,006	18.39	26.06	218,084.73
TOTAL - SCHOOLS		37,900,473	119,741,163			5,842,433.36

(* INDICATES OVERLAPPING SCHOOL DISTRICT - TAXABLE VALUES ADJUSTED FOR SCHOOL PURPOSES ONLY)

TOTAL TAXES IN HUGHES COUNTY 8,173,432.45

MOBILE HOME INFORMATION

NUMBER REGISTERED:	630	FULL AND TRUE VALUATION:	4,363,693.00
TAXABLE VALUE:	1,963,744.00	TAXES ON MOBILE HOMES:	113,066.84

PERCENT OF TOTAL TAXES RECEIVED BY:

COUNTY:	16.70	SCHOOL:	71.48	CITIES:	10.62
TOWNSHIPS:	0.00	WATER DISTRICTS:	0.67	RURAL FIRE DISTRICTS:	0.52
		OTHER DISTRICTS:	0.00		

COUNTY HUTCHINSON

		1987 VALUATIONS	1988 VALUATIONS
AG-A	LAND CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS	143,053,971	142,975,813
AG-A1	IMPROVEMENTS AND STRUCTURES ON LAND CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS, LESS DWELLINGS AND AUTOMOBILE GARAGES.	6,503,888	6,783,165
NA-A1	DWELLINGS AND AUTOMOBILE GARAGES ON LAND CLASSIFED AS AGRICULTURAL WITHOUT CORPORATE LIMITS.	11,251,106	11,285,073
AG-AC	LAND CLASSIFIED AS AGRILCULTURAL WITHOUT CORPORATE LIMITS, UNDER COMMERCIAL USE	0	0
NA-AC2	IMPROVEMENTS AND STRUCTURES ON LAND CLASSIFIED AS AGRICULTURAL UNDER COMMERCIAL USE.	119,705	119,705
AG-C	PLATTED LOTS AND ACREAGES WITHOUT CORPORATE LIMITS CLASSIFIED AS AGRICULTURAL	138,563	141,080
AG-C1	IMPROVEMENTS AND STRUCTURES ON PLATTED LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS, LESS DWELLINGS AND AUTOMOBILE GARAGES	60,785	56,505
NA-C1	DWELLINGS AND AUTOMOBILE GARAGES ON PLATTED LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS.	175,805	210,670
AG-CC	PLATTED LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS IMPROVED OR UNIMPROVED, UNDER COMMERCIAL USE.	10,225	10,225
AG-CC2	IMPROVEMENTS AND STRUCTURES ON PLATTED LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS UNDER COMMERCIAL USE.	99,520	99,520
NA-C	PLATTED LOTS AND ACREAGES WITHOUT CORPORATE LIMITS.	374,188	381,389
NA-C1	IMPROVEMENTS AND STRUCTURES ON PLATTED LOTS AND ACREAGES WITHOUT CORPORATE LIMITS.	2,458,427	2,532,267
NA-CC	PLATTED LOTS AND ACREAGES WITHOUT CORPORATE LIMITS IMPROVED OR UNIMPROVED, UNDER COMMERCIAL USE.	349,633	352,053
NA-CC2	IMPROVEMENTS AND STRUCTURES ON PLATTED LOTS AND ACREAGES WITHOUT CORPORATE LIMITS, UNDER COMMERCIAL USE.	2,830,105	2,848,950
AG-D	CITY OR TOWN LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL.	46,890	46,890
AG-D1	AGRICULTURAL IMPROVEMENTS AND STRUCTURES LESS DWELLINGS AND AUTOMOBILE GARAGES ON CITY OR TOWN LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL.	11,770	11,570
NA-D1	DWELLINGS AND AUTOMOBILE GARAGES ON CITY OR TOWN LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL.	57,420	57,420
AG-DC	CITY OR TOWN LOTS AND ACREAGES IMPROVED OR UNIMPROVED CLASSIFIED AS AGRICULTURAL FOR COMMERCIAL USE.	0	0
AG-DC2	IMPROVEMENTS AND STRUCTURES CLASSIFIED AS AGRICULTURAL ON CITY OR TOWN LOTS AND ACREAGES.	0	0
NA-D	LOTS AND ACREAGES IN CITY OR TOWN.	3,772,761	3,782,290
NA-D1	IMPROVEMENTS AND STRUCTURES ON CITY OR TOWN LOTS AND ACREAGES.	31,497,863	31,614,148
NA-DC	CITY OR TOWN LOTS AND ACREAGES IMPROVED OR UNIMPROVED, UNDER COMMERCIAL USE.	1,205,930	1,192,730
NA-DC2	IMPROVEMENTS AND STRUCTURES ON CITY OR TOWN LOTS AND ACREAGES UNDER COMMERCIAL USE.	8,156,759	8,142,519
NA-M	MINERAL INTERESTS	0	0
AG-LS1	IMPROVEMENTS AND STRUCTURES CLASSIFIED AS AGRICULTURAL WITHIN CORPORATE LIMITS ON LEASED SITE LAND.	0	0
AG-LSO1	IMPROVEMENTS AND STRUCTURES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS ON LEASED SITE LAND.	0	0
AG-LS2	IMPROVEMENTS AND STRUCTURES CLASSIFIED AS AGRICULTURAL WITHIN CORPORATE LIMITS ON LEASED SITE LAND, UNDER COMMERCIAL USE.	0	0
AG-LSO2	IMPROVEMENTS AND STRUCTURES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS ON LEASED SITE LAND, UNDER COMMERCIAL USE.	0	0
NA-LS1	IMPROVEMENTS AND STRUCTURES WITHIN CORPORATE LIMITS ON LEASED SITE LAND.	6,635	6,635
NA-LSO1	IMPROVEMENTS AND STRUCTURES WITHOUT CORPORATE LIMITS ON LEASED SITE LAND.	0	7,165
NA-LS2	IMPROVEMENTS AND STRUCTURES WITHIN CORPORATE LIMITS ON LEASED SITE LAND UNDER COMMERCIAL USE.	1,125,210	1,129,530
NA-LSO2	IMPROVEMENTS AND STRUCTURES WITHOUT CORPORATE LIMITS ON LEASED SITE LAND UNDER COMMERCIAL USE.	192,315	294,680
	TOTAL ASSESSED LESS EXEMPTIONS	213,499,474	214,081,992
	EXEMPTIONS	8,029,225	8,037,470

	TAXABLE VALUATION	LEVY	AMOUNT OF TAX
AG LANDS-OUTSIDE CORPORATE LIMITS	82,427,123		3,081,380.85
NON AG LANDS-OUTSIDE CORPORATE LIMITS	9,763,344		468,801.53
AG LOTS-WITHIN CORPORATE LIMITS	32,266		1,874.11
NON AG LOTS-WITHIN CORPORATE LIMITS	25,203,025		1,825,206.17
TOTAL REAL PROPERTY	117,425,758		5,377,262.66
RAILROAD	0		0.00
TELEGRAPH	0		0.00
ELECTRIC, LIGHT, GAS, WATER, ETC.	1,921,110		112,371.92
TELEPHONE-WITHIN CORPORATE LIMITS	621,946		48,954.44
TOTAL REAL PROPERTY PLUS UTILITIES	119,968,814		5,538,589.02
TELEPHONE-WITHOUT CORPORATE LIMITS	502,115	38.63	19,396.70
SPECIAL ASSESSMENTS			1,253.36
TOTAL TAXES FOR HUTCHINSON COUNTY			5,559,239.08
COUNTY GENERAL	119,968,314	11.01	1,320,856.01
SNOW REMOVAL		0.00	0.00
ROAD AND BRIDGE RESERVE		0.70	83,978.13
COURTHOUSE		0.00	0.00
AG BUILDING		0.00	0.00
HOSPITAL		0.00	0.00
BONDS		0.00	0.00
	0	0.00	0.00
	0	0.00	0.00
	0	0.00	0.00
SUBTOTAL	119,968,314	11.71	1,404,834.14
SECONDARY ROAD	0	0.00	0.00
FIREFIGHTING	0	0.00	0.00
RAILROAD AUTHORITY	0	0.00	0.00
AIRPORT AUTHORITY	0	0.00	0.00
TELEPHONE-WITHOUT CORPORATE LIMITS	502,115	38.63	19,396.70
SPECIAL ASSESSMENTS			1,253.36
TOTAL TAXES - COUNTY PURPOSES			1,425,484.20
OTHER ENTITIES			
WATER DISTRICTS	119,968,814	0.15	17,995.32
RURAL FIRE	0	0.00	38,218.71
OTHER	37,291,014		4,102.01
TOWNSHIPS	93,314,575		222,354.43

Individual Townships, their levies and taxes are listed in another section of this report)

CITIES NAME	SCHOOL DISTRICT			
DIMOCK	33-3	769,999	19.48	14,999.66
FREEMAN	33-1	8,307,099	21.23	176,359.64
MENNO	33-2	3,779,214	26.28	99,317.78
OLIVET	33-2	362,326	19.32	7,000.14
PARKSTON	33-3	9,239,430	29.43	271,916.51
TRIPP	33-4	4,196,171	36.37	152,614.78
TOTAL - CITIES		26,654,239		722,208.51

(! INDICATES TAXABLE VALUES ADJUSTED FOR CITY PURPOSES ONLY)

SCHOOL DISTRICTS

NAME	NUMBER	AG	NON AG	AG LEVY	NA LEVY	
* DELMONT	21-3	558,321	26,668	23.70	34.59	14,154.64
* EMERY	30-2	2,332,039	167,634	25.88	37.14	66,579.00
FREEMAN	33-1	17,618,582	11,499,606	21.03	29.55	710,332.48
MENNO	33-2	15,610,770	5,982,815	21.08	31.56	517,892.50
PARKSTON	33-3	24,128,886	13,238,139	24.39	34.68	1,047,602.66
TRIPP	33-4	11,039,235	5,245,151	25.30	39.51	486,529.18
* SCOTLAND	4-3	6,299,650	984,376	27.31	43.07	214,440.72
* BRIDGEWATER	43-6	3,019,229	257,421	20.97	31.20	71,344.72
TOTAL - SCHOOLS		80,606,712	34,401,810			3,128,875.90

(* INDICATES OVERLAPPING SCHOOL DISTRICT - TAXABLE VALUES ADJUSTED FOR SCHOOL PURPOSES ONLY)

TOTAL TAXES IN HUTCHINSON COUNTY 5,559,239.08

MOBILE HOME INFORMATION

NUMBER REGISTERED:	160	FULL AND TRUE VALUATION:	1,042,173.00
TAXABLE VALUE:	419,090.00	TAXES ON MOBILE HOMES:	22,807.46

PERCENT OF TOTAL TAXES RECEIVED BY:

COUNTY:	25.64	SCHOOL:	56.28	CITIES:	12.99
TOWNSHIPS:	4.00	WATER DISTRICTS:	0.32	RURAL FIRE DISTRICTS:	0.69
		OTHER DISTRICTS:	0.07		

COUNTY HYDE

		1987 VALUATIONS	1988 VALUATIONS
AG-A	LAND CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS	62,045,085	62,045,085
AG-A1	IMPROVEMENTS AND STRUCTURES ON LAND CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS, LESS DWELLINGS AND AUTOMOBILE GARAGES.	513,325	493,035
NA-A1	DWELLINGS AND AUTOMOBILE GARAGES ON LAND CLASSIFED AS AGRICULTURAL WITHOUT CORPORATE LIMITS.	2,226,690	2,284,400
AG-AC	LAND CLASSIFIED AS AGRILCULTURAL WITHOUT CORPORATE LIMITS, UNDER COMMERCIAL USE	0	0
NA-AC2	IMPROVEMENTS AND STRUCTURES ON LAND CLASSIFIED AS AGRICULTURAL UNDER COMMERCIAL USE.	5,860	5,860
AG-C	PLATTED LOTS AND ACREAGES WITHOUT CORPORATE LIMITS CLASSIFIED AS AGRICULTURAL	0	0
AG-C1	IMPROVEMENTS AND STRUCTURES ON PLATTED LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS, LESS DWELLINGS AND AUTOMOBILE GARAGES	0	0
NA-C1	DWELLINGS AND AUTOMOBILE GARAGES ON PLATTED LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS.	0	0
AG-CC	PLATTED LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS IMPROVED OR UNIMPROVED, UNDER COMMERCIAL USE.	0	0
AG-CC2	IMPROVEMENTS AND STRUCTURES ON PLATTED LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS UNDER COMMERCIAL USE.	0	0
NA-C	PLATTED LOTS AND ACREAGES WITHOUT CORPORATE LIMITS.	17,245	17,245
NA-C1	IMPROVEMENTS AND STRUCTURES ON PLATTED LOTS AND ACREAGES WITHOUT CORPORATE LIMITS.	205,645	204,555
NA-CC	PLATTED LOTS AND ACREAGES WITHOUT CORPORATE LIMITS IMPROVED OR UNIMPROVED, UNDER COMMERCIAL USE.	25,665	25,665
NA-CC2	IMPROVEMENTS AND STRUCTURES ON PLATTED LOTS AND ACREAGES WITHOUT CORPORATE LIMITS, UNDER COMMERCIAL USE.	177,880	177,880
AG-D	CITY OR TOWN LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL.	71,530	73,640
AG-D1	AGRICULTURAL IMPROVEMENTS AND STRUCTURES LESS DWELLINGS AND AUTOMOBILE GARAGES ON CITY OR TOWN LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL.	18,805	24,440
NA-D1	DWELLINGS AND AUTOMOBILE GARAGES ON CITY OR TOWN LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL.	47,620	52,065
AG-DC	CITY OR TOWN LOTS AND ACREAGES IMPROVED OR UNIMPROVED CLASSIFIED AS AGRICULTURAL FOR COMMERCIAL USE.	0	0
AG-DC2	IMPROVEMENTS AND STRUCTURES CLASSIFIED AS AGRICULTURAL ON CITY OR TOWN LOTS AND ACREAGES.	0	0
NA-D	LOTS AND ACREAGES IN CITY OR TOWN.	466,360	465,000
NA-D1	IMPROVEMENTS AND STRUCTURES ON CITY OR TOWN LOTS AND ACREAGES.	4,550,650	4,559,670
NA-DC	CITY OR TOWN LOTS AND ACREAGES IMPROVED OR UNIMPROVED, UNDER COMMERCIAL USE.	134,725	134,675
NA-DC2	IMPROVEMENTS AND STRUCTURES ON CITY OR TOWN LOTS AND ACREAGES UNDER COMMERCIAL USE.	2,101,800	2,055,455
NA-M	MINERAL INTERESTS	0	0
AG-LS1	IMPROVEMENTS AND STRUCTURES CLASSIFIED AS AGRICULTURAL WITHIN CORPORATE LIMITS ON LEASED SITE LAND.	430	430
AG-LSO1	IMPROVEMENTS AND STRUCTURES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS ON LEASED SITE LAND.	0	0
AG-LS2	IMPROVEMENTS AND STRUCTURES CLASSIFIED AS AGRICULTURAL WITHIN CORPORATE LIMITS ON LEASED SITE LAND, UNDER COMMERCIAL USE.	0	0
AG-LSO2	IMPROVEMENTS AND STRUCTURES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS ON LEASED SITE LAND, UNDER COMMERCIAL USE.	0	0
NA-LS1	IMPROVEMENTS AND STRUCTURES WITHIN CORPORATE LIMITS ON LEASED SITE LAND.	0	0
NA-LSO1	IMPROVEMENTS AND STRUCTURES WITHOUT CORPORATE LIMITS ON LEASED SITE LAND.	0	0
NA-LS2	IMPROVEMENTS AND STRUCTURES WITHIN CORPORATE LIMITS ON LEASED SITE LAND UNDER COMMERCIAL USE.	13,360	13,360
NA-LSO2	IMPROVEMENTS AND STRUCTURES WITHOUT CORPORATE LIMITS ON LEASED SITE LAND UNDER COMMERCIAL USE.	0	0
	TOTAL ASSESSED LESS EXEMPTIONS	72,622,675	72,632,460
	EXEMPTIONS	1,192,270	1,196,933

1987 RECAP INFORMATION - TAXES PAYABLE 1988 COUNTY: HYDE

	TAXABLE VALUATION	LEVY	AMOUNT OF TAX
AG LANDS-OUTSIDE CORPORATE LIMITS	23,806,454		1,054,048.56
NON AG LANDS-OUTSIDE CORPORATE LIMITS	1,157,647		74,361.18
AG LOTS-WITHIN CORPORATE LIMITS	163		14.02
NON AG LOTS-WITHIN CORPORATE LIMITS	2,632,364		259,112.92
TOTAL REAL PROPERTY	27,596,628		1,387,536.68
RAILROAD	95		5.46
TELEGRAPH	0		0.00
ELECTRIC, LIGHT, GAS, WATER, ETC.	259,139		21,706.46
TELEPHONE-WITHIN CORPORATE LIMITS	0		0.00
TOTAL REAL PROPERTY PLUS UTILITIES	27,855,862		1,409,248.60
TELEPHONE-WITHOUT CORPORATE LIMITS	45,612	44.80	2,043.42
SPECIAL ASSESSMENTS			0.00
TOTAL TAXES FOR HYDE COUNTY			1,411,292.02
COUNTY GENERAL	27,855,862	18.15	505,576.65
SNOW REMOVAL		0.00	0.00
ROAD AND BRIDGE RESERVE		0.00	0.00
COURTHOUSE		0.00	0.00
AG BUILDING		0.00	0.00
HOSPITAL		0.00	0.00
BONDS		0.00	0.00
	0	0.00	0.00
	0	0.00	0.00
	0	0.00	0.00
SUBTOTAL	27,855,862	18.15	505,576.65
SECONDARY ROAD	21,749,394	1.69	36,756.50
FIREFIGHTING	0	0.00	0.00
RAILROAD AUTHORITY	0	0.00	0.00
AIRPORT AUTHORITY	0	0.00	0.00
TELEPHONE-WITHOUT CORPORATE LIMITS	45,612	44.80	2,043.42
SPECIAL ASSESSMENTS			0.00
TOTAL TAXES - COUNTY PURPOSES			544,376.57
OTHER ENTITIES			
WATER DISTRICTS	0	0.00	13,562.89
RURAL FIRE	0	0.00	0.00
OTHER	0		0.00
TOWNSHIPS	3,128,237		1,006.51

Individual Townships, their levies and taxes are listed in another section of this report)

CITIES NAME	SCHOOL DISTRICT			
HIGHMORE	34-1	2,978,231	44.49	132,501.49
TOTAL - CITIES		2,978,231		132,501.49

(! INDICATES TAXABLE VALUES ADJUSTED FOR CITY PURPOSES ONLY)

SCHOOL DISTRICTS

NAME	NUMBER	AG	NON AG	AG LEVY	NA LEVY	
* FAULKTON	24-2	1,098,878	54,319	16.52	23.65	19,437.74
* MILLER	29-1	75,660	29,954	18.28	26.29	2,170.54
* HARROLD	32-1	5,418	9,963	18.95	25.02	351.96
HIGHMORE	34-1	23,166,849	3,995,317	22.82	35.90	697,884.32
TOTAL - SCHOOLS		24,346,805	4,089,553			719,844.56

(* INDICATES OVERLAPPING SCHOOL DISTRICT - TAXABLE VALUES ADJUSTED FOR SCHOOL PURPOSES ONLY)

TOTAL TAXES IN HYDE COUNTY 1,411,292.02

MOBILE HOME INFORMATION

NUMBER REGISTERED:	50	FULL AND TRUE VALUATION:	234,451.00
TAXABLE VALUE:	54,487.00	TAXES ON MOBILE HOMES:	4,200.06

PERCENT OF TOTAL TAXES RECEIVED BY:

COUNTY:	38.57	SCHOOL:	51.01	CITIES:	9.39
TOWNSHIPS:	0.07	WATER DISTRICTS:	0.96	RURAL FIRE DISTRICTS:	0.00
		OTHER DISTRICTS:	0.00		

COUNTY JACKSON

		1987 VALUATIONS	1988 VALUATIONS
AG-A	LAND CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS	53,939,470	53,958,645
AG-A1	IMPROVEMENTS AND STRUCTURES ON LAND CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS, LESS DWELLINGS AND AUTOMOBILE GARAGES.	818,885	818,185
NA-A1	DWELLINGS AND AUTOMOBILE GARAGES ON LAND CLASSIFED AS AGRICULTURAL WITHOUT CORPORATE LIMITS.	2,404,230	2,436,960
AG-AC	LAND CLASSIFIED AS AGRILCULTURAL WITHOUT CORPORATE LIMITS, UNDER COMMERCIAL USE	0	0
NA-AC2	IMPROVEMENTS AND STRUCTURES ON LAND CLASSIFIED AS AGRICULTURAL UNDER COMMERCIAL USE.	276,500	285,170
AG-C	PLATTED LOTS AND ACREAGES WITHOUT CORPORATE LIMITS CLASSIFIED AS AGRICULTURAL	0	0
AG-C1	IMPROVEMENTS AND STRUCTURES ON PLATTED LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS, LESS DWELLINGS AND AUTOMOBILE GARAGES	0	0
NA-C1	DWELLINGS AND AUTOMOBILE GARAGES ON PLATTED LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS.	0	0
AG-CC	PLATTED LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS IMPROVED OR UNIMPROVED, UNDER COMMERCIAL USE.	0	0
AG-CC2	IMPROVEMENTS AND STRUCTURES ON PLATTED LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS UNDER COMMERCIAL USE.	0	0
NA-C	PLATTED LOTS AND ACREAGES WITHOUT CORPORATE LIMITS.	64,545	64,145
NA-C1	IMPROVEMENTS AND STRUCTURES ON PLATTED LOTS AND ACREAGES WITHOUT CORPORATE LIMITS.	0	0
NA-CC	PLATTED LOTS AND ACREAGES WITHOUT CORPORATE LIMITS IMPROVED OR UNIMPROVED, UNDER COMMERCIAL USE.	9,100	9,100
NA-CC2	IMPROVEMENTS AND STRUCTURES ON PLATTED LOTS AND ACREAGES WITHOUT CORPORATE LIMITS, UNDER COMMERCIAL USE.	134,900	139,000
AG-D	CITY OR TOWN LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL.	164,160	160,955
AG-D1	AGRICULTURAL IMPROVEMENTS AND STRUCTURES LESS DWELLINGS AND AUTOMOBILE GARAGES ON CITY OR TOWN LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL.	4,800	4,800
NA-D1	DWELLINGS AND AUTOMOBILE GARAGES ON CITY OR TOWN LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL.	0	0
AG-DC	CITY OR TOWN LOTS AND ACREAGES IMPROVED OR UNIMPROVED CLASSIFIED AS AGRICULTURAL FOR COMMERCIAL USE.	0	0
AG-DC2	IMPROVEMENTS AND STRUCTURES CLASSIFIED AS AGRICULTURAL ON CITY OR TOWN LOTS AND ACREAGES.	0	0
NA-D	LOTS AND ACREAGES IN CITY OR TOWN.	585,220	576,770
NA-D1	IMPROVEMENTS AND STRUCTURES ON CITY OR TOWN LOTS AND ACREAGES.	3,244,405	3,303,215
NA-DC	CITY OR TOWN LOTS AND ACREAGES IMPROVED OR UNIMPROVED, UNDER COMMERCIAL USE.	363,280	368,730
NA-DC2	IMPROVEMENTS AND STRUCTURES ON CITY OR TOWN LOTS AND ACREAGES UNDER COMMERCIAL USE.	2,326,650	2,339,920
NA-M	MINERAL INTERESTS	0	0
AG-LS1	IMPROVEMENTS AND STRUCTURES CLASSIFIED AS AGRICULTURAL WITHIN CORPORATE LIMITS ON LEASED SITE LAND.	0	0
AG-LSO1	IMPROVEMENTS AND STRUCTURES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS ON LEASED SITE LAND.	0	0
AG-LS2	IMPROVEMENTS AND STRUCTURES CLASSIFIED AS AGRICULTURAL WITHIN CORPORATE LIMITS ON LEASED SITE LAND, UNDER COMMERCIAL USE.	0	0
AG-LSO2	IMPROVEMENTS AND STRUCTURES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS ON LEASED SITE LAND, UNDER COMMERCIAL USE.	0	0
NA-LS1	IMPROVEMENTS AND STRUCTURES WITHIN CORPORATE LIMITS ON LEASED SITE LAND.	193,725	302,465
NA-LSO1	IMPROVEMENTS AND STRUCTURES WITHOUT CORPORATE LIMITS ON LEASED SITE LAND.	0	0
NA-LS2	IMPROVEMENTS AND STRUCTURES WITHIN CORPORATE LIMITS ON LEASED SITE LAND UNDER COMMERCIAL USE.	0	0
NA-LSO2	IMPROVEMENTS AND STRUCTURES WITHOUT CORPORATE LIMITS ON LEASED SITE LAND UNDER COMMERCIAL USE.	0	0
	TOTAL ASSESSED LESS EXEMPTIONS	64,529,870	64,768,060
	EXEMPTIONS	1,656,125	1,645,215

1987 RECAP INFORMATION - TAXES PAYABLE 1988 COUNTY: JACKSON

	TAXABLE VALUATION	LEVY	AMOUNT OF TAX
AG LANDS-OUTSIDE CORPORATE LIMITS	21,903,160		669,618.53
NON AG LANDS-OUTSIDE CORPORATE LIMITS	1,152,510		49,575.34
AG LOTS-WITHIN CORPORATE LIMITS	67,585		4,112.28
NON AG LOTS-WITHIN CORPORATE LIMITS	2,684,950		202,193.25
TOTAL REAL PROPERTY	25,808,205		925,499.40
RAILROAD	0		0.00
TELEGRAPH	0		0.00
ELECTRIC, LIGHT, GAS, WATER, ETC.	0		0.00
TELEPHONE-WITHIN CORPORATE LIMITS	31,203		2,335.54
TOTAL REAL PROPERTY PLUS UTILITIES	25,839,408		927,834.94
TELEPHONE-WITHOUT CORPORATE LIMITS	243,765	31.19	7,603.03
SPECIAL ASSESSMENTS			0.00
TOTAL TAXES FOR JACKSON COUNTY			935,437.97
COUNTY GENERAL	25,839,408	6.58	170,023.30
SNOW REMOVAL		0.00	0.00
ROAD AND BRIDGE RESERVE		0.95	24,547.44
COURTHOUSE		0.00	0.00
AG BUILDING		0.00	0.00
HOSPITAL		0.00	0.00
BONDS		0.00	0.00
	0	0.00	0.00
	0	0.00	0.00
	0	0.00	0.00
SUBTOTAL	25,839,408	7.53	194,570.74
SECONDARY ROAD	19,848,460	4.17	82,768.08
FIREFIGHTING	0	0.00	0.00
RAILROAD AUTHORITY	0	0.00	0.00
AIRPORT AUTHORITY	0	0.00	0.00
TELEPHONE-WITHOUT CORPORATE LIMITS	243,765	31.19	7,603.03
SPECIAL ASSESSMENTS			0.00
TOTAL TAXES - COUNTY PURPOSES			284,941.85
OTHER ENTITIES			
WATER DISTRICTS	14,367,868	0.36	5,172.43
RURAL FIRE	0	0.00	0.00
OTHER	0		0.00
TOWNSHIPS	3,207,210		2,783.22

Individual Townships, their levies and taxes are listed in another section of this report)

CITIES NAME	SCHOOL DISTRICT			
BELVIDERE	35-1	145,025	45.00	6,526.13
COTTONWOOD	CO	28,300	0.00	0.00
INTERIOR	35-1	118,580	45.00	5,336.10
KADOKA	35-1	2,491,833	39.07	97,355.92
TOTAL - CITIES		2,783,738		109,218.15

(! INDICATES TAXABLE VALUES ADJUSTED FOR CITY PURPOSES ONLY)

SCHOOL DISTRICTS

NAME	NUMBER	AG	NON AG	AG LEVY	NA LEVY	
* HAAKON	27-1	1,576,205	114,745	26.76	42.02	47,000.83
* MIDLAND	27-2	1,471,495	118,940	24.93	40.19	41,464.56
JACKSON	35-1	18,142,070	3,701,748	18.83	27.89	444,856.93
TOTAL - SCHOOLS		21,189,770	3,935,433			533,322.32

(* INDICATES OVERLAPPING SCHOOL DISTRICT - TAXABLE VALUES ADJUSTED FOR SCHOOL PURPOSES ONLY)

TOTAL TAXES IN JACKSON COUNTY 935,437.97

MOBILE HOME INFORMATION

NUMBER REGISTERED:	156	FULL AND TRUE VALUATION:	529,735.00
TAXABLE VALUE:	212,070.00	TAXES ON MOBILE HOMES:	10,741.11

PERCENT OF TOTAL TAXES RECEIVED BY:

COUNTY:	30.46	SCHOOL:	57.01	CITIES:	11.68
TOWNSHIPS:	0.30	WATER DISTRICTS:	0.55	RURAL FIRE DISTRICTS:	0.00
		OTHER DISTRICTS:	0.00		

COUNTY JERAULD

		1987 VALUATIONS	1988 VALUATIONS
AG-A	LAND CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS	48,432,940	43,466,420
AG-A1	IMPROVEMENTS AND STRUCTURES ON LAND CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS, LESS DWELLINGS AND AUTOMOBILE GARAGES.	1,702,990	1,858,390
NA-A1	DWELLINGS AND AUTOMOBILE GARAGES ON LAND CLASSIFED AS AGRICULTURAL WITHOUT CORPORATE LIMITS.	1,872,780	1,801,885
AG-AC	LAND CLASSIFIED AS AGRILCULTURAL WITHOUT CORPORATE LIMITS, UNDER COMMERCIAL USE	0	0
NA-AC2	IMPROVEMENTS AND STRUCTURES ON LAND CLASSIFIED AS AGRICULTURAL UNDER COMMERCIAL USE.	0	0
AG-C	PLATTED LOTS AND ACREAGES WITHOUT CORPORATE LIMITS CLASSIFIED AS AGRICULTURAL	88,125	89,065
AG-C1	IMPROVEMENTS AND STRUCTURES ON PLATTED LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS, LESS DWELLINGS AND AUTOMOBILE GARAGES	710	4,260
NA-C1	DWELLINGS AND AUTOMOBILE GARAGES ON PLATTED LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS.	186,085	184,160
AG-CC	PLATTED LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS IMPROVED OR UNIMPROVED, UNDER COMMERCIAL USE.	1,370	1,370
AG-CC2	IMPROVEMENTS AND STRUCTURES ON PLATTED LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS UNDER COMMERCIAL USE.	0	0
NA-C	PLATTED LOTS AND ACREAGES WITHOUT CORPORATE LIMITS.	860	860
NA-C1	IMPROVEMENTS AND STRUCTURES ON PLATTED LOTS AND ACREAGES WITHOUT CORPORATE LIMITS.	5,355	1,400
NA-CC	PLATTED LOTS AND ACREAGES WITHOUT CORPORATE LIMITS IMPROVED OR UNIMPROVED, UNDER COMMERCIAL USE.	7,230	4,720
NA-CC2	IMPROVEMENTS AND STRUCTURES ON PLATTED LOTS AND ACREAGES WITHOUT CORPORATE LIMITS, UNDER COMMERCIAL USE.	51,370	42,850
AG-D	CITY OR TOWN LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL.	291,095	292,195
AG-D1	AGRICULTURAL IMPROVEMENTS AND STRUCTURES LESS DWELLINGS AND AUTOMOBILE GARAGES ON CITY OR TOWN LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL.	10,205	11,625
NA-D1	DWELLINGS AND AUTOMOBILE GARAGES ON CITY OR TOWN LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL.	313,270	300,835
AG-DC	CITY OR TOWN LOTS AND ACREAGES IMPROVED OR UNIMPROVED CLASSIFIED AS AGRICULTURAL FOR COMMERCIAL USE.	0	0
AG-DC2	IMPROVEMENTS AND STRUCTURES CLASSIFIED AS AGRICULTURAL ON CITY OR TOWN LOTS AND ACREAGES.	7,390	18,430
NA-D	LOTS AND ACREAGES IN CITY OR TOWN.	1,101,820	1,100,100
NA-D1	IMPROVEMENTS AND STRUCTURES ON CITY OR TOWN LOTS AND ACREAGES.	6,555,160	6,599,875
NA-DC	CITY OR TOWN LOTS AND ACREAGES IMPROVED OR UNIMPROVED, UNDER COMMERCIAL USE.	300,290	299,205
NA-DC2	IMPROVEMENTS AND STRUCTURES ON CITY OR TOWN LOTS AND ACREAGES UNDER COMMERCIAL USE.	2,908,280	3,039,215
NA-M	MINERAL INTERESTS	0	0
AG-LS1	IMPROVEMENTS AND STRUCTURES CLASSIFIED AS AGRICULTURAL WITHIN CORPORATE LIMITS ON LEASED SITE LAND.	16,860	5,820
AG-LSO1	IMPROVEMENTS AND STRUCTURES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS ON LEASED SITE LAND.	55,605	61,555
AG-LS2	IMPROVEMENTS AND STRUCTURES CLASSIFIED AS AGRICULTURAL WITHIN CORPORATE LIMITS ON LEASED SITE LAND, UNDER COMMERCIAL USE.	0	0
AG-LSO2	IMPROVEMENTS AND STRUCTURES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS ON LEASED SITE LAND, UNDER COMMERCIAL USE.	0	0
NA-LS1	IMPROVEMENTS AND STRUCTURES WITHIN CORPORATE LIMITS ON LEASED SITE LAND.	310	3,770
NA-LSO1	IMPROVEMENTS AND STRUCTURES WITHOUT CORPORATE LIMITS ON LEASED SITE LAND.	7,960	24,710
NA-LS2	IMPROVEMENTS AND STRUCTURES WITHIN CORPORATE LIMITS ON LEASED SITE LAND UNDER COMMERCIAL USE.	175,745	239,120
NA-LSO2	IMPROVEMENTS AND STRUCTURES WITHOUT CORPORATE LIMITS ON LEASED SITE LAND UNDER COMMERCIAL USE.	18,060	24,640
	TOTAL ASSESSED LESS EXEMPTIONS	64,111,865	59,476,475
	EXEMPTIONS	2,572,515	2,459,775

1987 RECAP INFORMATION - TAXES PAYABLE 1988 COUNTY: JERAULD

	TAXABLE VALUATION	LEVY	AMOUNT OF TAX
AG LANDS-OUTSIDE CORPORATE LIMITS	23,129,598		1,049,906.46
NON AG LANDS-OUTSIDE CORPORATE LIMITS	988,857		56,679.78
AG LOTS-WITHIN CORPORATE LIMITS	149,756		9,572.82
NON AG LOTS-WITHIN CORPORATE LIMITS	5,223,241		406,008.84
TOTAL REAL PROPERTY	29,491,452		1,522,167.90
RAILROAD	0		0.00
TELEGRAPH	0		0.00
ELECTRIC, LIGHT, GAS, WATER, ETC.	117,466		7,768.78
TELEPHONE-WITHIN CORPORATE LIMITS	331,506		25,800.80
TOTAL REAL PROPERTY PLUS UTILITIES	29,940,424		1,555,737.48
TELEPHONE-WITHOUT CORPORATE LIMITS	244,463	45.92	11,225.74
SPECIAL ASSESSMENTS			0.00
TOTAL TAXES FOR JERAULD COUNTY			1,566,963.22
COUNTY GENERAL	29,940,424	14.19	424,854.62
SNOW REMOVAL		0.00	0.00
ROAD AND BRIDGE RESERVE		1.74	52,096.34
COURTHOUSE		0.00	0.00
AG BUILDING		0.00	0.00
HOSPITAL		0.00	0.00
BONDS		0.00	0.00
	0	0.00	0.00
	0	0.00	0.00
	0	0.00	0.00
SUBTOTAL	29,940,424	15.93	476,950.96
SECONDARY ROAD	0	0.00	0.00
FIREFIGHTING	0	1.40	0.00
RAILROAD AUTHORITY	0	0.00	0.00
AIRPORT AUTHORITY	0	0.00	0.00
TELEPHONE-WITHOUT CORPORATE LIMITS	244,463	45.92	11,225.74
SPECIAL ASSESSMENTS			0.00
TOTAL TAXES - COUNTY PURPOSES			488,176.70
OTHER ENTITIES			
WATER DISTRICTS	0	0.00	0.00
RURAL FIRE	3,360,177	1.40	4,704.20
OTHER	0		0.00
TOWNSHIPS	24,193,488		35,721.74

Individual Townships, their levies and taxes are listed in another section of this report)

CITIES NAME	SCHOOL DISTRICT			
ALPENA	36-1	648,994	23.11	14,998.26
LANE	36-2	242,500	24.74	5,999.46
WESSINGTON SPRINGS	36-2	4,855,442	20.18	97,993.92
TOTAL - CITIES		5,746,936		118,991.64

(! INDICATES TAXABLE VALUES ADJUSTED FOR CITY PURPOSES ONLY)

SCHOOL DISTRICTS

NAME	NUMBER	AG	NON AG	AG LEVY	NA LEVY	
ALPENA	36-1	2,227,829	672,924	23.10	36.61	76,098.58
WESSINGTON SPRINGS	36-2	19,806,038	5,907,493	28.42	41.66	809,267.10
* WOONSOCKET	55-4	1,063,314	33,951	29.50	44.35	32,873.48
* KIMBALL	7-2	32,027	9,782	24.21	36.23	1,129.78
TOTAL - SCHOOLS		23,279,354	6,661,070			919,368.94

(* INDICATES OVERLAPPING SCHOOL DISTRICT - TAXABLE VALUES ADJUSTED FOR SCHOOL PURPOSES ONLY)

TOTAL TAXES IN JERAULD COUNTY 1,566,963.22

MOBILE HOME INFORMATION

NUMBER REGISTERED:	68	FULL AND TRUE VALUATION:	461,299.00
TAXABLE VALUE:	366,844.00	TAXES ON MOBILE HOMES:	10,728.40

PERCENT OF TOTAL TAXES RECEIVED BY:

COUNTY:	31.15	SCHOOL:	58.67	CITIES:	7.59
TOWNSHIPS:	2.28	WATER DISTRICTS:	0.00	RURAL FIRE DISTRICTS:	0.30
		OTHER DISTRICTS:	0.00		

COUNTY JONES

		1987 VALUATIONS	1988 VALUATIONS
AG-A	LAND CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS	50,338,360	50,274,440
AG-A1	IMPROVEMENTS AND STRUCTURES ON LAND CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS, LESS DWELLINGS AND AUTOMOBILE GARAGES.	1,575,610	1,712,325
NA-A1	DWELLINGS AND AUTOMOBILE GARAGES ON LAND CLASSIFED AS AGRICULTURAL WITHOUT CORPORATE LIMITS.	2,312,960	2,293,995
AG-AC	LAND CLASSIFIED AS AGRILCULTURAL WITHOUT CORPORATE LIMITS, UNDER COMMERCIAL USE	0	0
NA-AC2	IMPROVEMENTS AND STRUCTURES ON LAND CLASSIFIED AS AGRICULTURAL UNDER COMMERCIAL USE.	11,340	11,340
AG-C	PLATTED LOTS AND ACREAGES WITHOUT CORPORATE LIMITS CLASSIFIED AS AGRICULTURAL	47,140	49,715
AG-C1	IMPROVEMENTS AND STRUCTURES ON PLATTED LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS, LESS DWELLINGS AND AUTOMOBILE GARAGES	19,410	23,495
NA-C1	DWELLINGS AND AUTOMOBILE GARAGES ON PLATTED LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS.	59,245	131,495
AG-CC	PLATTED LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS IMPROVED OR UNIMPROVED, UNDER COMMERCIAL USE.	0	0
AG-CC2	IMPROVEMENTS AND STRUCTURES ON PLATTED LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS UNDER COMMERCIAL USE.	0	0
NA-C	PLATTED LOTS AND ACREAGES WITHOUT CORPORATE LIMITS.	1,795	1,725
NA-C1	IMPROVEMENTS AND STRUCTURES ON PLATTED LOTS AND ACREAGES WITHOUT CORPORATE LIMITS.	88,205	89,685
NA-CC	PLATTED LOTS AND ACREAGES WITHOUT CORPORATE LIMITS IMPROVED OR UNIMPROVED, UNDER COMMERCIAL USE.	4,845	4,895
NA-CC2	IMPROVEMENTS AND STRUCTURES ON PLATTED LOTS AND ACREAGES WITHOUT CORPORATE LIMITS, UNDER COMMERCIAL USE.	161,770	168,425
AG-D	CITY OR TOWN LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL.	79,795	82,630
AG-D1	AGRICULTURAL IMPROVEMENTS AND STRUCTURES LESS DWELLINGS AND AUTOMOBILE GARAGES ON CITY OR TOWN LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL.	85,190	81,605
NA-D1	DWELLINGS AND AUTOMOBILE GARAGES ON CITY OR TOWN LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL.	90,920	88,895
AG-DC	CITY OR TOWN LOTS AND ACREAGES IMPROVED OR UNIMPROVED CLASSIFIED AS AGRICULTURAL FOR COMMERCIAL USE.	0	0
AG-DC2	IMPROVEMENTS AND STRUCTURES CLASSIFIED AS AGRICULTURAL ON CITY OR TOWN LOTS AND ACREAGES.	0	0
NA-D	LOTS AND ACREAGES IN CITY OR TOWN.	845,280	817,025
NA-D1	IMPROVEMENTS AND STRUCTURES ON CITY OR TOWN LOTS AND ACREAGES.	3,085,650	3,104,695
NA-DC	CITY OR TOWN LOTS AND ACREAGES IMPROVED OR UNIMPROVED, UNDER COMMERCIAL USE.	505,855	526,265
NA-DC2	IMPROVEMENTS AND STRUCTURES ON CITY OR TOWN LOTS AND ACREAGES UNDER COMMERCIAL USE.	2,574,125	2,937,560
NA-M	MINERAL INTERESTS	0	0
AG-LS1	IMPROVEMENTS AND STRUCTURES CLASSIFIED AS AGRICULTURAL WITHIN CORPORATE LIMITS ON LEASED SITE LAND.	2,990	4,200
AG-LSO1	IMPROVEMENTS AND STRUCTURES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS ON LEASED SITE LAND.	27,760	23,425
AG-LS2	IMPROVEMENTS AND STRUCTURES CLASSIFIED AS AGRICULTURAL WITHIN CORPORATE LIMITS ON LEASED SITE LAND, UNDER COMMERCIAL USE.	0	0
AG-LSO2	IMPROVEMENTS AND STRUCTURES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS ON LEASED SITE LAND, UNDER COMMERCIAL USE.	0	0
NA-LS1	IMPROVEMENTS AND STRUCTURES WITHIN CORPORATE LIMITS ON LEASED SITE LAND.	3,280	3,280
NA-LSO1	IMPROVEMENTS AND STRUCTURES WITHOUT CORPORATE LIMITS ON LEASED SITE LAND.	2,165	2,585
NA-LS2	IMPROVEMENTS AND STRUCTURES WITHIN CORPORATE LIMITS ON LEASED SITE LAND UNDER COMMERCIAL USE.	253,790	253,965
NA-LSO2	IMPROVEMENTS AND STRUCTURES WITHOUT CORPORATE LIMITS ON LEASED SITE LAND UNDER COMMERCIAL USE.	14,695	14,695
	TOTAL ASSESSED LESS EXEMPTIONS	62,192,175	62,702,360
	EXEMPTIONS	1,434,185	1,439,925

1987 RECAP INFORMATION - TAXES PAYABLE 1988 COUNTY: JONES

	TAXABLE VALUATION	LEVY	AMOUNT OF TAX
AG LANDS-OUTSIDE CORPORATE LIMITS	31,204,955		1,061,535.09
NON AG LANDS-OUTSIDE CORPORATE LIMITS	1,594,230		68,676.61
AG LOTS-WITHIN CORPORATE LIMITS	100,780		3,785.00
NON AG LOTS-WITHIN CORPORATE LIMITS	4,415,345		251,406.00
TOTAL REAL PROPERTY	37,315,310		1,385,402.70
RAILROAD	0		0.00
TELEGRAPH	0		0.00
ELECTRIC, LIGHT, GAS, WATER, ETC.	0		0.00
TELEPHONE-WITHIN CORPORATE LIMITS	220,939		12,852.73
TOTAL REAL PROPERTY PLUS UTILITIES	37,536,249		1,398,255.43
TELEPHONE-WITHOUT CORPORATE LIMITS	605,428	34.46	20,863.05
SPECIAL ASSESSMENTS			0.00
TOTAL TAXES FOR JONES COUNTY			1,419,118.48
COUNTY GENERAL	37,536,249	9.93	372,734.00
SNOW REMOVAL		0.70	26,275.00
ROAD AND BRIDGE RESERVE		0.30	11,260.00
COURTHOUSE		0.56	21,020.00
AG BUILDING		0.00	0.00
HOSPITAL		0.00	0.00
BONDS		0.00	0.00
	0	0.00	0.00
	0	0.00	0.00
	0	0.00	0.00
SUBTOTAL	37,536,249	11.49	431,289.00
SECONDARY ROAD	9,053,345	0.00	0.00
FIREFIGHTING	0	0.00	0.00
RAILROAD AUTHORITY	0	0.00	0.00
AIRPORT AUTHORITY	0	0.00	0.00
TELEPHONE-WITHOUT CORPORATE LIMITS	605,428	34.46	20,863.05
SPECIAL ASSESSMENTS			0.00
TOTAL TAXES - COUNTY PURPOSES			452,152.05
OTHER ENTITIES			
WATER DISTRICTS	37,536,249	0.27	10,134.00
RURAL FIRE	0	0.00	5,317.00
OTHER	0		0.00
TOWNSHIPS	23,745,840		36,447.00

Individual Townships, their levies and taxes are listed in another section of this report)

CITIES NAME	SCHOOL DISTRICT			
DRAPER	37-3	591,668	0.00	0.00
MURDO	37-3	4,145,396	17.37	72,004.00
TOTAL - CITIES		4,737,064		72,004.00

(! INDICATES TAXABLE VALUES ADJUSTED FOR CITY PURPOSES ONLY)

SCHOOL DISTRICTS

NAME	NUMBER	AG	NON AG	AG LEVY	NA LEVY	
* HAAKON	27-2	622,670	62,475	24.93	40.19	18,034.04
JONES	37-3	30,421,585	6,163,579	21.08	29.81	825,023.00
TOTAL - SCHOOLS		31,044,255	6,226,054			843,057.04

(* INDICATES OVERLAPPING SCHOOL DISTRICT - TAXABLE VALUES ADJUSTED FOR SCHOOL PURPOSES ONLY)

TOTAL TAXES IN JONES COUNTY 1,419,111.09

MOBILE HOME INFORMATION

NUMBER REGISTERED: 87 FULL AND TRUE VALUATION: 613,202.00
TAXABLE VALUE: 230,704.00 TAXES ON MOBILE HOMES: 11,504.88

PERCENT OF TOTAL TAXES RECEIVED BY:

COUNTY: 31.86 SCHOOL: 59.41 CITIES: 5.07
TOWNSHIPS: 2.57 WATER DISTRICTS: 0.71 RURAL FIRE DISTRICTS: 0.37
OTHER DISTRICTS: 0.00

COUNTY KINGSBURY

		1987 VALUATIONS	1988 VALUATIONS
AG-A	LAND CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS	97,918,210	97,814,118
AG-A1	IMPROVEMENTS AND STRUCTURES ON LAND CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS, LESS DWELLINGS AND AUTOMOBILE GARAGES.	4,075,730	4,090,775
NA-A1	DWELLINGS AND AUTOMOBILE GARAGES ON LAND CLASSIFED AS AGRICULTURAL WITHOUT CORPORATE LIMITS.	6,910,890	6,996,065
AG-AC	LAND CLASSIFIED AS AGRILCULTURAL WITHOUT CORPORATE LIMITS, UNDER COMMERCIAL USE	0	0
NA-AC2	IMPROVEMENTS AND STRUCTURES ON LAND CLASSIFIED AS AGRICULTURAL UNDER COMMERCIAL USE.	0	0
AG-C	PLATTED LOTS AND ACREAGES WITHOUT CORPORATE LIMITS CLASSIFIED AS AGRICULTURAL	3,025	3,025
AG-C1	IMPROVEMENTS AND STRUCTURES ON PLATTED LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS, LESS DWELLINGS AND AUTOMOBILE GARAGES	71,485	69,090
NA-C1	DWELLINGS AND AUTOMOBILE GARAGES ON PLATTED LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS.	21,595	21,595
AG-CC	PLATTED LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS IMPROVED OR UNIMPROVED, UNDER COMMERCIAL USE.	19,955	19,955
AG-CC2	IMPROVEMENTS AND STRUCTURES ON PLATTED LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS UNDER COMMERCIAL USE.	26,795	26,795
NA-C	PLATTED LOTS AND ACREAGES WITHOUT CORPORATE LIMITS.	124,800	124,800
NA-C1	IMPROVEMENTS AND STRUCTURES ON PLATTED LOTS AND ACREAGES WITHOUT CORPORATE LIMITS.	1,332,410	1,337,515
NA-CC	PLATTED LOTS AND ACREAGES WITHOUT CORPORATE LIMITS IMPROVED OR UNIMPROVED, UNDER COMMERCIAL USE.	48,950	48,950
NA-CC2	IMPROVEMENTS AND STRUCTURES ON PLATTED LOTS AND ACREAGES WITHOUT CORPORATE LIMITS, UNDER COMMERCIAL USE.	1,105,050	1,089,000
AG-D	CITY OR TOWN LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL.	412,605	412,605
AG-D1	AGRICULTURAL IMPROVEMENTS AND STRUCTURES LESS DWELLINGS AND AUTOMOBILE GARAGES ON CITY OR TOWN LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL.	37,745	37,745
NA-D1	DWELLINGS AND AUTOMOBILE GARAGES ON CITY OR TOWN LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL.	187,130	183,780
AG-DC	CITY OR TOWN LOTS AND ACREAGES IMPROVED OR UNIMPROVED CLASSIFIED AS AGRICULTURAL FOR COMMERCIAL USE.	2,870	2,870
AG-DC2	IMPROVEMENTS AND STRUCTURES CLASSIFIED AS AGRICULTURAL ON CITY OR TOWN LOTS AND ACREAGES.	0	0
NA-D	LOTS AND ACREAGES IN CITY OR TOWN.	1,981,150	1,976,635
NA-D1	IMPROVEMENTS AND STRUCTURES ON CITY OR TOWN LOTS AND ACREAGES.	15,424,145	15,484,095
NA-DC	CITY OR TOWN LOTS AND ACREAGES IMPROVED OR UNIMPROVED, UNDER COMMERCIAL USE.	873,285	861,280
NA-DC2	IMPROVEMENTS AND STRUCTURES ON CITY OR TOWN LOTS AND ACREAGES UNDER COMMERCIAL USE.	9,165,255	9,143,610
NA-M	MINERAL INTERESTS	0	0
AG-LS1	IMPROVEMENTS AND STRUCTURES CLASSIFIED AS AGRICULTURAL WITHIN CORPORATE LIMITS ON LEASED SITE LAND.	7,020	7,020
AG-LSO1	IMPROVEMENTS AND STRUCTURES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS ON LEASED SITE LAND.	124,540	132,540
AG-LS2	IMPROVEMENTS AND STRUCTURES CLASSIFIED AS AGRICULTURAL WITHIN CORPORATE LIMITS ON LEASED SITE LAND, UNDER COMMERCIAL USE.	0	0
AG-LSO2	IMPROVEMENTS AND STRUCTURES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS ON LEASED SITE LAND, UNDER COMMERCIAL USE.	1,380	1,380
NA-LS1	IMPROVEMENTS AND STRUCTURES WITHIN CORPORATE LIMITS ON LEASED SITE LAND.	44,575	41,575
NA-LSO1	IMPROVEMENTS AND STRUCTURES WITHOUT CORPORATE LIMITS ON LEASED SITE LAND.	1,215	13,660
NA-LS2	IMPROVEMENTS AND STRUCTURES WITHIN CORPORATE LIMITS ON LEASED SITE LAND UNDER COMMERCIAL USE.	714,960	711,490
NA-LSO2	IMPROVEMENTS AND STRUCTURES WITHOUT CORPORATE LIMITS ON LEASED SITE LAND UNDER COMMERCIAL USE.	308,270	308,270
	TOTAL ASSESSED LESS EXEMPTIONS	140,945,040	140,960,238
	EXEMPTIONS	6,133,295	6,151,420

1987 RECAP INFORMATION - TAXES PAYABLE 1988 COUNTY: KINGSBURY

	TAXABLE VALUATION	LEVY	AMOUNT OF TAX
AG LANDS-OUTSIDE CORPORATE LIMITS	50,098,151		2,150,578.48
NON AG LANDS-OUTSIDE CORPORATE LIMITS	4,828,057		276,090.36
AG LOTS-WITHIN CORPORATE LIMITS	225,517		11,735.96
NON AG LOTS-WITHIN CORPORATE LIMITS	13,911,346		1,079,739.30
TOTAL REAL PROPERTY	69,063,071		3,518,144.10
RAILROAD	129,128		7,724.20
TELEGRAPH	0		0.00
ELECTRIC, LIGHT, GAS, WATER, ETC.	3,256,994		231,306.04
TELEPHONE-WITHIN CORPORATE LIMITS	1,140,688		89,146.30
TOTAL REAL PROPERTY PLUS UTILITIES	73,589,881		3,846,320.64
TELEPHONE-WITHOUT CORPORATE LIMITS	772,065	44.45	34,318.28
SPECIAL ASSESSMENTS	-		160.00
TOTAL TAXES FOR KINGSBURY COUNTY			3,880,798.92
COUNTY GENERAL	73,589,881	9.37	689,537.18
SNOW REMOVAL		0.67	49,305.22
ROAD AND BRIDGE RESERVE		1.68	123,631.00
COURTHOUSE		0.00	0.00
AG BUILDING		0.05	3,679.49
HOSPITAL		0.00	0.00
BONDS		0.00	0.00
	0	0.00	0.00
	0	0.00	0.00
	0	0.00	0.00
SUBTOTAL	73,589,881	11.77	866,152.89
SECONDARY ROAD	0	0.00	0.00
FIREFIGHTING	0	0.00	0.00
RAILROAD AUTHORITY	0	0.00	0.00
AIRPORT AUTHORITY	0	0.00	0.00
TELEPHONE-WITHOUT CORPORATE LIMITS	772,065	44.45	34,318.28
SPECIAL ASSESSMENTS			160.00
TOTAL TAXES - COUNTY PURPOSES			900,631.17
OTHER ENTITIES			
WATER DISTRICTS	73,589,881	0.09	6,623.08
RURAL FIRE	0	0.00	0.00
OTHER	0		0.00
TOWNSHIPS	56,158,078		242,241.78

Individual Townships, their levies and taxes are listed in another section of this report)

CITIES NAME	SCHOOL DISTRICT			
ARLINGTON	38-1	4,559,700	16.12	73,502.36
BADGER	38-1	478,207	0.00	0.00
BANCROFT	38-2	201,560	14.88	2,999.21
DE SMET	38-2	5,405,153	29.16	157,614.26
ERWIN	38-3	255,256	9.80	2,501.50
HETLAND	38-3	219,026	13.70	3,000.65
IROQUOIS	2-3	1,096,728	32.25	35,369.47
LAKE PRESTON	38-3	4,486,379	28.63	128,445.03
OLDHAM	38-4	729,794	25.88	18,887.06
TOTAL - CITIES		17,431,803		422,319.54

(! INDICATES TAXABLE VALUES ADJUSTED FOR CITY PURPOSES ONLY)

SCHOOL DISTRICTS

NAME	NUMBER	AG	NON AG	AG LEVY	NA LEVY	
* WILLOW LAKE	12-3	202,958	37,780	29.01	44.40	7,565.24
* IROQUOIS	2-3	6,992,285	1,803,229	23.10	36.03	226,492.12
* HAMLIN	28-3	546,331	55,590	26.82	39.44	16,845.06
ARLINGTON	38-1	8,511,814	5,873,347	29.37	45.33	516,230.80
DESMET	38-2	14,895,225	7,797,509	27.57	42.75	744,004.85
LAKE PRESTON	38-3	12,643,068	6,195,014	25.67	38.27	561,630.73
OLDHAM	38-4	5,355,747	1,611,505	21.41	32.02	166,266.93
* CARTHAGE	48-2	2,643,192	70,551	25.33	40.28	69,793.84
* HOWARD	48-3	0	6,381	17.52	24.10	153.78
TOTAL - SCHOOLS		51,790,620	23,450,906			2,308,983.35

(* INDICATES OVERLAPPING SCHOOL DISTRICT - TAXABLE VALUES ADJUSTED FOR SCHOOL PURPOSES ONLY)

TOTAL TAXES IN KINGSBURY COUNTY 3,880,798.92

MOBILE HOME INFORMATION

NUMBER REGISTERED:	149	**FULL AND TRUE VALUATION:**	708,412.00
TAXABLE VALUE:	300,667.00	**TAXES ON MOBILE HOMES:**	16,574.88

PERCENT OF TOTAL TAXES RECEIVED BY:

COUNTY:	23.21	**SCHOOL:**	59.50	**CITIES:**	10.88
TOWNSHIPS:	6.24	**WATER DISTRICTS:**	0.17	**RURAL FIRE DISTRICTS:**	0.00
		OTHER DISTRICTS:	0.00		

COUNTY LAKE

		1987 VALUATIONS	1988 VALUATIONS
AG-A	LAND CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS	97,661,402	97,627,757
AG-A1	IMPROVEMENTS AND STRUCTURES ON LAND CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS, LESS DWELLINGS AND AUTOMOBILE GARAGES.	4,688,530	4,642,960
NA-A1	DWELLINGS AND AUTOMOBILE GARAGES ON LAND CLASSIFED AS AGRICULTURAL WITHOUT CORPORATE LIMITS.	9,028,757	9,155,500
AG-AC	LAND CLASSIFIED AS AGRILCULTURAL WITHOUT CORPORATE LIMITS, UNDER COMMERCIAL USE	0	0
NA-AC2	IMPROVEMENTS AND STRUCTURES ON LAND CLASSIFIED AS AGRICULTURAL UNDER COMMERCIAL USE.	211,800	244,250
AG-C	PLATTED LOTS AND ACREAGES WITHOUT CORPORATE LIMITS CLASSIFIED AS AGRICULTURAL	682,351	627,419
AG-C1	IMPROVEMENTS AND STRUCTURES ON PLATTED LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS, LESS DWELLINGS AND AUTOMOBILE GARAGES	295,050	260,500
NA-C1	DWELLINGS AND AUTOMOBILE GARAGES ON PLATTED LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS.	1,680,700	1,676,650
AG-CC	PLATTED LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS IMPROVED OR UNIMPROVED, UNDER COMMERCIAL USE.	186,390	186,403
AG-CC2	IMPROVEMENTS AND STRUCTURES ON PLATTED LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS UNDER COMMERCIAL USE.	1,563,950	1,576,750
NA-C	PLATTED LOTS AND ACREAGES WITHOUT CORPORATE LIMITS.	4,767,805	4,795,040
NA-C1	IMPROVEMENTS AND STRUCTURES ON PLATTED LOTS AND ACREAGES WITHOUT CORPORATE LIMITS.	12,840,255	13,377,475
NA-CC	PLATTED LOTS AND ACREAGES WITHOUT CORPORATE LIMITS IMPROVED OR UNIMPROVED, UNDER COMMERCIAL USE.	902,020	896,170
NA-CC2	IMPROVEMENTS AND STRUCTURES ON PLATTED LOTS AND ACREAGES WITHOUT CORPORATE LIMITS, UNDER COMMERCIAL USE.	3,093,750	3,145,800
AG-D	CITY OR TOWN LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL.	429,614	398,417
AG-D1	AGRICULTURAL IMPROVEMENTS AND STRUCTURES LESS DWELLINGS AND AUTOMOBILE GARAGES ON CITY OR TOWN LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL.	104,300	102,125
NA-D1	DWELLINGS AND AUTOMOBILE GARAGES ON CITY OR TOWN LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL.	144,400	137,050
AG-DC	CITY OR TOWN LOTS AND ACREAGES IMPROVED OR UNIMPROVED CLASSIFIED AS AGRICULTURAL FOR COMMERCIAL USE.	10,545	14,775
AG-DC2	IMPROVEMENTS AND STRUCTURES CLASSIFIED AS AGRICULTURAL ON CITY OR TOWN LOTS AND ACREAGES.	45,050	55,650
NA-D	LOTS AND ACREAGES IN CITY OR TOWN.	7,635,004	7,814,520
NA-D1	IMPROVEMENTS AND STRUCTURES ON CITY OR TOWN LOTS AND ACREAGES.	36,064,242	36,671,782
NA-DC	CITY OR TOWN LOTS AND ACREAGES IMPROVED OR UNIMPROVED, UNDER COMMERCIAL USE.	2,684,282	2,716,482
NA-DC2	IMPROVEMENTS AND STRUCTURES ON CITY OR TOWN LOTS AND ACREAGES UNDER COMMERCIAL USE.	13,860,149	14,335,599
NA-M	MINERAL INTERESTS	0	0
AG-LS1	IMPROVEMENTS AND STRUCTURES CLASSIFIED AS AGRICULTURAL WITHIN CORPORATE LIMITS ON LEASED SITE LAND.	28,250	31,250
AG-LSO1	IMPROVEMENTS AND STRUCTURES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS ON LEASED SITE LAND.	340,405	290,005
AG-LS2	IMPROVEMENTS AND STRUCTURES CLASSIFIED AS AGRICULTURAL WITHIN CORPORATE LIMITS ON LEASED SITE LAND, UNDER COMMERCIAL USE.	0	0
AG-LSO2	IMPROVEMENTS AND STRUCTURES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS ON LEASED SITE LAND, UNDER COMMERCIAL USE.	2,000	2,000
NA-LS1	IMPROVEMENTS AND STRUCTURES WITHIN CORPORATE LIMITS ON LEASED SITE LAND.	500	13,700
NA-LSO1	IMPROVEMENTS AND STRUCTURES WITHOUT CORPORATE LIMITS ON LEASED SITE LAND.	493,500	416,650
NA-LS2	IMPROVEMENTS AND STRUCTURES WITHIN CORPORATE LIMITS ON LEASED SITE LAND UNDER COMMERCIAL USE.	1,077,900	1,115,450
NA-LSO2	IMPROVEMENTS AND STRUCTURES WITHOUT CORPORATE LIMITS ON LEASED SITE LAND UNDER COMMERCIAL USE.	85,350	85,350
	TOTAL ASSESSED LESS EXEMPTIONS	200,608,251	202,413,479
	EXEMPTIONS	4,624,165	4,748,980

1987 RECAP INFORMATION - TAXES PAYABLE 1988 COUNTY: LAKE

	TAXABLE VALUATION	LEVY	AMOUNT OF TAX
AG LANDS-OUTSIDE CORPORATE LIMITS	47,158,901		2,274,658.90
NON AG LANDS-OUTSIDE CORPORATE LIMITS	23,747,603		2,535,618.70
AG LOTS-WITHIN CORPORATE LIMITS	558,419		15,715.74
NON AG LOTS-WITHIN CORPORATE LIMITS	18,811,176		823,418.02
TOTAL REAL PROPERTY	90,276,099		5,649,411.36
RAILROAD	118,117		7,579.23
TELEGRAPH	0		0.00
ELECTRIC, LIGHT, GAS, WATER, ETC.	966,882		70,642.23
TELEPHONE-WITHIN CORPORATE LIMITS	1,109,464		89,861.81
TOTAL REAL PROPERTY PLUS UTILITIES	92,470,562		5,817,494.63
TELEPHONE-WITHOUT CORPORATE LIMITS	772,392	52.47	40,527.41
SPECIAL ASSESSMENTS			22,288.33
TOTAL TAXES FOR LAKE COUNTY			5,880,310.37
COUNTY GENERAL	92,470,562	10.63	982,962.10
SNOW REMOVAL		0.28	25,891.76
ROAD AND BRIDGE RESERVE		1.61	148,877.60
COURTHOUSE		0.06	5,548.23
AG BUILDING		0.00	0.00
HOSPITAL		0.00	0.00
BONDS		0.00	0.00
	0	0.00	0.00
	0	0.00	0.00
	0	0.00	0.00
SUBTOTAL	92,470,562	12.58	1,163,279.69
SECONDARY ROAD	0	0.00	0.00
FIREFIGHTING	0	0.00	0.00
RAILROAD AUTHORITY	0	0.00	0.00
AIRPORT AUTHORITY	0	0.00	0.00
TELEPHONE-WITHOUT CORPORATE LIMITS	772,392	52.47	40,527.41
SPECIAL ASSESSMENTS			22,288.33
TOTAL TAXES - COUNTY PURPOSES			1,226,095.43
OTHER ENTITIES			
WATER DISTRICTS	92,470,562	0.07	6,472.94
RURAL FIRE	0	0.00	0.00
OTHER	0		0.00
TOWNSHIPS	62,853,966		262,632.40

Individual Townships, their levies and taxes are listed in another section of this report)

CITIES NAME	SCHOOL DISTRICT			
MADISON	39-2	27,581,496	19.67	542,528.03
NUNDA	39-4	314,695	21.86	6,879.23
RAMONA	39-3	687,698	9.96	6,849.48
WENTWORTH	39-1	768,621	31.26	24,027.10
WINFRED	39-2	264,086	24.62	6,501.80
TOTAL - CITIES		29,616,596		586,785.64

(! INDICATES TAXABLE VALUES ADJUSTED FOR CITY PURPOSES ONLY)

SCHOOL DISTRICTS

NAME	NUMBER	AG	NON AG	AG LEVY	NA LEVY	
* RUTLAND	38-4	10,089,117	1,403,725	28.23	43.79	346,284.89
CHESTER	39-1	9,279,512	4,850,846	27.51	43.37	465,660.56
LAKE CENTRAL	39-2	23,825,576	44,937,337	27.99	43.81	2,635,582.60
RAMONA	39-3	6,724,984	1,359,836	30.15	46.05	265,378.72
OLDHAM	39-4	1,899,573	161,349	21.41	32.02	45,836.25
* SALEM	43-3	791,272	90,210	23.20	35.55	21,564.48
* SIOUX VALLEY	5-5	218,615	73,500	31.42	46.46	10,283.69
* COLMAN	50-1	243,243	22,480	28.21	38.74	7,732.77
TOTAL - SCHOOLS		53,071,892	52,899,283			3,798,323.96

(* INDICATES OVERLAPPING SCHOOL DISTRICT - TAXABLE VALUES ADJUSTED FOR SCHOOL PURPOSES ONLY)

TOTAL TAXES IN LAKE COUNTY 5,880,310.37

MOBILE HOME INFORMATION

NUMBER REGISTERED:	527	FULL AND TRUE VALUATION:	1,982,393.00
TAXABLE VALUE:	783,184.00	TAXES ON MOBILE HOMES:	50,105.27

PERCENT OF TOTAL TAXES RECEIVED BY:

COUNTY:	20.85	SCHOOL:	64.59	CITIES:	9.98
TOWNSHIPS:	4.47	WATER DISTRICTS:	0.11	RURAL FIRE DISTRICTS:	0.00
		OTHER DISTRICTS:	0.00		

COUNTY LAWRENCE

		1987 VALUATIONS	1988 VALUATIONS
AG-A	LAND CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS	13,824,814	13,778,285
AG-A1	IMPROVEMENTS AND STRUCTURES ON LAND CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS, LESS DWELLINGS AND AUTOMOBILE GARAGES.	1,019,370	1,036,970
NA-A1	DWELLINGS AND AUTOMOBILE GARAGES ON LAND CLASSIFED AS AGRICULTURAL WITHOUT CORPORATE LIMITS.	9,063,260	9,244,920
AG-AC	LAND CLASSIFIED AS AGRILCULTURAL WITHOUT CORPORATE LIMITS, UNDER COMMERCIAL USE	0	0
NA-AC2	IMPROVEMENTS AND STRUCTURES ON LAND CLASSIFIED AS AGRICULTURAL UNDER COMMERCIAL USE.	115,385	115,385
AG-C	PLATTED LOTS AND ACREAGES WITHOUT CORPORATE LIMITS CLASSIFIED AS AGRICULTURAL	0	0
AG-C1	IMPROVEMENTS AND STRUCTURES ON PLATTED LOTS ANC ACREAGES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS, LESS DWELLINGS AND AUTOMOBILE GARAGES	0	0
NA-C1	DWELLINGS AND AUTOMOBILE GARAGES ON PLATTED LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS.	50,250	1,000
AG-CC	PLATTED LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS IMPROVED OR UNIMPROVED, UNDER COMMERCIAL USE.	0	0
AG-CC2	IMPROVEMENTS AND STRUCTURES ON PLATTED LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS UNDER COMMERCIAL USE.	0	0
NA-C	PLATTED LOTS AND ACREAGES WITHOUT CORPORATE LIMITS.	12,487,680	13,416,565
NA-C1	IMPROVEMENTS AND STRUCTURES ON PLATTED LOTS AND ACREAGES WITHOUT CORPORATE LIMITS.	52,171,481	53,381,644
NA-CC	PLATTED LOTS AND ACREAGES WITHOUT CORPORATE LIMITS IMPROVED OR UNIMPROVED, UNDER COMMERCIAL USE.	38,447,926	53,274,269
NA-CC2	IMPROVEMENTS AND STRUCTURES ON PLATTED LOTS AND ACREAGES WITHOUT CORPORATE LIMITS, UNDER COMMERCIAL USE.	20,508,635	22,536,240
AG-D	CITY OR TOWN LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL.	26,345	48,005
AG-D1	AGRICULTURAL IMPROVEMENTS AND STRUCTURES LESS DWELLINGS AND AUTOMOBILE GARAGES ON CITY OR TOWN LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL.	0	0
NA-D1	DWELLINGS AND AUTOMOBILE GARAGES ON CITY OR TOWN LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL.	21,340	21,340
AG-DC	CITY OR TOWN LOTS AND ACREAGES IMPROVED OR UNIMPROVED CLASSIFIED AS AGRICULTURAL FOR COMMERCIAL USE.	0	0
AG-DC2	IMPROVEMENTS AND STRUCTURES CLASSIFIED AS AGRICULTURAL ON CITY OR TOWN LOTS AND ACREAGES.	0	0
NA-D	LOTS AND ACREAGES IN CITY OR TOWN.	11,033,115	11,105,120
NA-D1	IMPROVEMENTS AND STRUCTURES ON CITY OR TOWN LOTS AND ACREAGES.	91,185,235	93,312,265
NA-DC	CITY OR TOWN LOTS AND ACREAGES IMPROVED OR UNIMPROVED, UNDER COMMERCIAL USE.	19,040,635	19,204,335
NA-DC2	IMPROVEMENTS AND STRUCTURES ON CITY OR TOWN LOTS AND ACREAGES UNDER COMMERCIAL USE.	73,644,030	75,028,623
NA-M	MINERAL INTERESTS	0	0
AG-LS1	IMPROVEMENTS AND STRUCTURES CLASSIFIED AS AGRICULTURAL WITHIN CORPORATE LIMITS ON LEASED SITE LAND.	0	0
AG-LSO1	IMPROVEMENTS AND STRUCTURES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS ON LEASED SITE LAND.	0	0
AG-LS2	IMPROVEMENTS AND STRUCTURES CLASSIFIED AS AGRICULTURAL WITHIN CORPORATE LIMITS ON LEASED SITE LAND, UNDER COMMERCIAL USE.	0	0
AG-LSO2	IMPROVEMENTS AND STRUCTURES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS ON LEASED SITE LAND, UNDER COMMERCIAL USE.	0	0
NA-LS1	IMPROVEMENTS AND STRUCTURES WITHIN CORPORATE LIMITS ON LEASED SITE LAND.	89,260	88,795
NA-LSO1	IMPROVEMENTS AND STRUCTURES WITHOUT CORPORATE LIMITS ON LEASED SITE LAND.	3,866,150	3,998,405
NA-LS2	IMPROVEMENTS AND STRUCTURES WITHIN CORPORATE LIMITS ON LEASED SITE LAND UNDER COMMERCIAL USE.	939,365	928,925
NA-LSO2	IMPROVEMENTS AND STRUCTURES WITHOUT CORPORATE LIMITS ON LEASED SITE LAND UNDER COMMERCIAL USE.	985,455	945,995
	TOTAL ASSESSED LESS EXEMPTIONS	348,519,731	371,467,086
	EXEMPTIONS	1,718,465	1,733,460

1987 RECAP INFORMATION - TAXES PAYABLE 1988 COUNTY: LAWRENCE

	TAXABLE VALUATION	LEVY	AMOUNT OF TAX
AG LANDS-OUTSIDE CORPORATE LIMITS	6,680,113		311,078.26
NON AG LANDS-OUTSIDE CORPORATE LIMITS	61,951,432		3,486,128.84
AG LOTS-WITHIN CORPORATE LIMITS	11,857		744.28
NON AG LOTS-WITHIN CORPORATE LIMITS	88,192,591		6,701,112.81
TOTAL REAL PROPERTY	156,835,993		10,499,064.19
RAILROAD	101,869		6,332.56
TELEGRAPH	507		25.50
ELECTRIC, LIGHT, GAS, WATER, ETC.	9,502,963		557,892.56
TELEPHONE-WITHIN CORPORATE LIMITS	2,820,969		212,442.90
TOTAL REAL PROPERTY PLUS UTILITIES	169,262,301		11,275,757.71
TELEPHONE-WITHOUT CORPORATE LIMITS	1,705,205	53.51	91,245.52
SPECIAL ASSESSMENTS			173,164.53
TOTAL TAXES FOR LAWRENCE COUNTY			11,540,167.76
COUNTY GENERAL	169,159,643	8.91	1,508,127.10
SNOW REMOVAL		0.82	138,795.09
ROAD AND BRIDGE RESERVE		0.26	44,008.20
COURTHOUSE		0.71	120,176.23
AG BUILDING		0.00	0.00
HOSPITAL		0.00	0.00
BONDS		0.00	0.00
LIBRARY	169,159,643	1.00	169,262.30
	0	0.00	0.00
	0	0.00	0.00
SUBTOTAL	169,159,643	11.70	1,980,368.92
SECONDARY ROAD	73,985,658	0.00	0.00
FIREFIGHTING	0	0.00	0.00
RAILROAD AUTHORITY	0	0.00	0.00
AIRPORT AUTHORITY	0	0.00	0.00
TELEPHONE-WITHOUT CORPORATE LIMITS	1,705,205	53.51	91,245.52
SPECIAL ASSESSMENTS			173,164.53
TOTAL TAXES - COUNTY PURPOSES			2,244,778.97
OTHER ENTITIES			
WATER DISTRICTS	0	0.00	0.00
RURAL FIRE	0	0.00	0.00
OTHER	0		0.00
TOWNSHIPS	2,217,462		6,497.16

Individual Townships, their levies and taxes are listed in another section of this report)

CITIES NAME	SCHOOL DISTRICT			
CENTRAL CITY	40-1	509,591	23.53	11,990.68
DEADWOOD	40-1	12,931,329	24.40	315,524.43
LEAD	40-1	35,380,155	22.50	796,053.49
SPEARFISH	40-2	41,002,586	12.58	515,812.53
WHITEWOOD !	46-1	3,132,862	17.88	56,015.57
TOTAL - CITIES		92,956,523		1,695,396.70

(! INDICATES TAXABLE VALUES ADJUSTED FOR CITY PURPOSES ONLY)

SCHOOL DISTRICTS

NAME	NUMBER	AG	NON AG	AG LEVY	NA LEVY	
LEAD-DEADWOOD	40-1	702,698	90,015,261	24.09	36.34	3,307,141.61
SPEARFISH	40-2	5,116,097	76,729,514	33.12	49.12	3,938,398.86
* MEADE	46-1	1,065,675	6,956,747	26.92	40.88	313,079.79
* BUTTE	9-1	467,715	297,257	32.74	48.74	29,801.30
TOTAL - SCHOOLS		7,352,185	173,998,779			7,588,421.56

(* INDICATES OVERLAPPING SCHOOL DISTRICT - TAXABLE VALUES ADJUSTED FOR SCHOOL PURPOSES ONLY)

TOTAL TAXES IN LAWRENCE COUNTY 11,535,094.39

MOBILE HOME INFORMATION

NUMBER REGISTERED:	1,248	FULL AND TRUE VALUATION:	8,387,751.00
TAXABLE VALUE:	3,774,625.00	TAXES ON MOBILE HOMES:	266,694.55

PERCENT OF TOTAL TAXES RECEIVED BY:

COUNTY:	19.46	SCHOOL:	65.79	CITIES:	14.70
TOWNSHIPS:	0.06	WATER DISTRICTS:	0.00	RURAL FIRE DISTRICTS:	0.00
		OTHER DISTRICTS:	0.00		

COUNTY LINCOLN

		1987 VALUATIONS	1988 VALUATIONS
AG-A	LAND CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS	155,394,345	155,105,725
AG-A1	IMPROVEMENTS AND STRUCTURES ON LAND CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS, LESS DWELLINGS AND AUTOMOBILE GARAGES.	760,740	759,690
NA-A1	DWELLINGS AND AUTOMOBILE GARAGES ON LAND CLASSIFED AS AGRICULTURAL WITHOUT CORPORATE LIMITS.	20,018,985	19,722,886
AG-AC	LAND CLASSIFIED AS AGRILCULTURAL WITHOUT CORPORATE LIMITS, UNDER COMMERCIAL USE	0	0
NA-AC2	IMPROVEMENTS AND STRUCTURES ON LAND CLASSIFIED AS AGRICULTURAL UNDER COMMERCIAL USE.	6,000	6,000
AG-C	PLATTED LOTS AND ACREAGES WITHOUT CORPORATE LIMITS CLASSIFIED AS AGRICULTURAL	5,139,250	5,408,430
AG-C1	IMPROVEMENTS AND STRUCTURES ON PLATTED LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS, LESS DWELLINGS AND AUTOMOBILE GARAGES	51,365	52,415
NA-C1	DWELLINGS AND AUTOMOBILE GARAGES ON PLATTED LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS.	18,792,030	19,426,460
AG-CC	PLATTED LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS IMPROVED OR UNIMPROVED, UNDER COMMERCIAL USE.	0	0
AG-CC2	IMPROVEMENTS AND STRUCTURES ON PLATTED LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS UNDER COMMERCIAL USE.	0	0
NA-C	PLATTED LOTS AND ACREAGES WITHOUT CORPORATE LIMITS.	1,821,475	2,153,648
NA-C1	IMPROVEMENTS AND STRUCTURES ON PLATTED LOTS AND ACREAGES WITHOUT CORPORATE LIMITS.	8,137,855	8,846,250
NA-CC	PLATTED LOTS AND ACREAGES WITHOUT CORPORATE LIMITS IMPROVED OR UNIMPROVED, UNDER COMMERCIAL USE.	1,362,755	1,373,354
NA-CC2	IMPROVEMENTS AND STRUCTURES ON PLATTED LOTS AND ACREAGES WITHOUT CORPORATE LIMITS, UNDER COMMERCIAL USE.	5,721,600	6,216,180
AG-D	CITY OR TOWN LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL.	608,925	665,740
AG-D1	AGRICULTURAL IMPROVEMENTS AND STRUCTURES LESS DWELLINGS AND AUTOMOBILE GARAGES ON CITY OR TOWN LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL.	40,000	40,000
NA-D1	DWELLINGS AND AUTOMOBILE GARAGES ON CITY OR TOWN LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL.	70,715	70,715
AG-DC	CITY OR TOWN LOTS AND ACREAGES IMPROVED OR UNIMPROVED CLASSIFIED AS AGRICULTURAL FOR COMMERCIAL USE.	0	0
AG-DC2	IMPROVEMENTS AND STRUCTURES CLASSIFIED AS AGRICULTURAL ON CITY OR TOWN LOTS AND ACREAGES.	0	0
NA-D	LOTS AND ACREAGES IN CITY OR TOWN.	10,110,990	11,660,211
NA-D1	IMPROVEMENTS AND STRUCTURES ON CITY OR TOWN LOTS AND ACREAGES.	66,404,370	70,256,293
NA-DC	CITY OR TOWN LOTS AND ACREAGES IMPROVED OR UNIMPROVED, UNDER COMMERCIAL USE.	1,943,795	1,994,826
NA-DC2	IMPROVEMENTS AND STRUCTURES ON CITY OR TOWN LOTS AND ACREAGES UNDER COMMERCIAL USE.	12,668,115	12,853,455
NA-M	MINERAL INTERESTS	0	0
AG-LS1	IMPROVEMENTS AND STRUCTURES CLASSIFIED AS AGRICULTURAL WITHIN CORPORATE LIMITS ON LEASED SITE LAND.	0	0
AG-LSO1	IMPROVEMENTS AND STRUCTURES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS ON LEASED SITE LAND.	0	0
AG-LS2	IMPROVEMENTS AND STRUCTURES CLASSIFIED AS AGRICULTURAL WITHIN CORPORATE LIMITS ON LEASED SITE LAND, UNDER COMMERCIAL USE.	0	0
AG-LSO2	IMPROVEMENTS AND STRUCTURES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS ON LEASED SITE LAND, UNDER COMMERCIAL USE.	0	0
NA-LS1	IMPROVEMENTS AND STRUCTURES WITHIN CORPORATE LIMITS ON LEASED SITE LAND.	0	0
NA-LSO1	IMPROVEMENTS AND STRUCTURES WITHOUT CORPORATE LIMITS ON LEASED SITE LAND.	0	0
NA-LS2	IMPROVEMENTS AND STRUCTURES WITHIN CORPORATE LIMITS ON LEASED SITE LAND UNDER COMMERCIAL USE.	2,532,685	2,543,185
NA-LSO2	IMPROVEMENTS AND STRUCTURES WITHOUT CORPORATE LIMITS ON LEASED SITE LAND UNDER COMMERCIAL USE.	163,350	136,733
	TOTAL ASSESSED LESS EXEMPTIONS	311,749,345	319,292,196
	EXEMPTIONS	10,615,655	10,645,695

1987 RECAP INFORMATION - TAXES PAYABLE 1988

COUNTY: LINCOLN

	TAXABLE VALUATION	LEVY	AMOUNT OF TAX
AG LANDS-OUTSIDE CORPORATE LIMITS	80,675,349		3,207,301.95
NON AG LANDS-OUTSIDE CORPORATE LIMITS	28,012,469		1,557,331.43
AG LOTS-WITHIN CORPORATE LIMITS	324,470		17,201.68
NON AG LOTS-WITHIN CORPORATE LIMITS	46,870,504		3,313,490.30
TOTAL REAL PROPERTY	155,882,792		8,095,325.36
RAILROAD	0		0.00
TELEGRAPH	405		28.74
ELECTRIC, LIGHT, GAS, WATER, ETC.	3,762,203		229,507.86
TELEPHONE-WITHIN CORPORATE LIMITS	2,040,711		143,032.70
TOTAL REAL PROPERTY PLUS UTILITIES	161,686,111		8,467,894.66
TELEPHONE-WITHOUT CORPORATE LIMITS	2,047,500	44.10	90,294.76
SPECIAL ASSESSMENTS			22,862.34
TOTAL TAXES FOR LINCOLN COUNTY			8,581,051.76
COUNTY GENERAL	161,686,111	7.49	1,211,029.82
SNOW REMOVAL		0.00	0.00
ROAD AND BRIDGE RESERVE		0.67	108,329.69
COURTHOUSE		0.00	0.00
AG BUILDING		0.00	0.00
HOSPITAL		0.00	0.00
BONDS		0.00	0.00
	0	0.00	0.00
	0	0.00	0.00
	0	0.00	0.00
SUBTOTAL	161,686,111	8.16	1,319,359.51
SECONDARY ROAD	0	0.00	0.00
FIREFIGHTING	111,218,660	0.19	21,131.55
RAILROAD AUTHORITY	0	0.00	0.00
AIRPORT AUTHORITY	0	0.00	0.00
TELEPHONE-WITHOUT CORPORATE LIMITS	2,047,500	44.10	90,294.76
SPECIAL ASSESSMENTS			22,862.34
TOTAL TAXES - COUNTY PURPOSES			1,453,648.16
OTHER ENTITIES			
WATER DISTRICTS	10,946,807	0.08	875.74
RURAL FIRE	0	0.00	0.00
OTHER	0		0.00
TOWNSHIPS	111,218,660		383,001.92

Individual Townships, their levies and taxes are listed in another section of this report)

CITIES NAME	SCHOOL DISTRICT			
! SIOUX FALLS	49-5	12,133,761	14.19	172,178.12
! SIOUX FALLS RS	49-5	106,068	3.76	398.80
! SIOUX FALLS RS	49-5	58,666	3.52	206.52
BERESFORD	61-2	1,770,058	9.81	17,364.30
CANTON	41-1	16,933,693	19.58	331,561.74
FAIRVIEW	41-1	395,641	7.89	3,121.58
HARRISBURG	41-2	3,609,552	12.31	44,433.98
HUDSON	61-1	1,626,966	26.78	43,570.18
LENNOX	41-4	9,109,050	26.69	243,120.58
TEA	41-4	4,275,819	12.61	53,918.18
WORTHING	41-4	1,799,865	13.11	23,596.10
TOTAL - CITIES		51,819,139		933,470.08

(! INDICATES TAXABLE VALUES ADJUSTED FOR CITY PURPOSES ONLY)

SCHOOL DISTRICTS

NAME	NUMBER	AG	NON AG	AG LEVY	NA LEVY	
CANTON	41-1	26,938,588	25,421,996	28.42	43.25	1,865,301.44
HARRISBURG	41-2	11,414,406	15,142,373	29.04	41.84	1,008,178.78
LENNOX	41-4	19,933,338	22,030,875	30.83	46.69	1,643,218.30
* SIOUX FALLS	49-5	264,022	10,560,671	30.50	46.00	513,206.98
* CENTERVILLE	60-1	4,148,029	433,441	25.80	39.48	124,131.34
* ALCESTER	61-1	6,674,472	2,695,605	23.21	35.40	250,339.32
* BERESFORD	61-2	11,659,384	3,556,608	23.77	36.14	405,679.70
TOTAL - SCHOOLS		81,032,239	79,841,569			5,810,055.86

(* INDICATES OVERLAPPING SCHOOL DISTRICT - TAXABLE VALUES ADJUSTED FOR SCHOOL PURPOSES ONLY)

TOTAL TAXES IN LINCOLN COUNTY 8,581,051.76

MOBILE HOME INFORMATION

NUMBER REGISTERED:	296	FULL AND TRUE VALUATION:	1,990,231.00
TAXABLE VALUE:	769,982.00	TAXES ON MOBILE HOMES:	48,669.32

PERCENT OF TOTAL TAXES RECEIVED BY:

COUNTY:	16.94	SCHOOL:	67.71	CITIES:	10.88
TOWNSHIPS:	4.46	WATER DISTRICTS:	0.01	RURAL FIRE DISTRICTS:	0.00
		OTHER DISTRICTS:	0.00		

COUNTY LYMAN

		1987 VALUATIONS	1988 VALUATIONS
AG-A	LAND CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS	118,477,972	110,586,436
AG-A1	IMPROVEMENTS AND STRUCTURES ON LAND CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS, LESS DWELLINGS AND AUTOMOBILE GARAGES.	794,760	830,415
NA-A1	DWELLINGS AND AUTOMOBILE GARAGES ON LAND CLASSIFED AS AGRICULTURAL WITHOUT CORPORATE LIMITS.	1,206,915	1,226,565
AG-AC	LAND CLASSIFIED AS AGRILCULTURAL WITHOUT CORPORATE LIMITS, UNDER COMMERCIAL USE	0	0
NA-AC2	IMPROVEMENTS AND STRUCTURES ON LAND CLASSIFIED AS AGRICULTURAL UNDER COMMERCIAL USE.	0	1,325
AG-C	PLATTED LOTS AND ACREAGES WITHOUT CORPORATE LIMITS CLASSIFIED AS AGRICULTURAL	14,990	14,990
AG-C1	IMPROVEMENTS AND STRUCTURES ON PLATTED LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS, LESS DWELLINGS AND AUTOMOBILE GARAGES	14,970	14,970
NA-C1	DWELLINGS AND AUTOMOBILE GARAGES ON PLATTED LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS.	0	0
AG-CC	PLATTED LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS IMPROVED OR UNIMPROVED, UNDER COMMERCIAL USE.	0	0
AG-CC2	IMPROVEMENTS AND STRUCTURES ON PLATTED LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS UNDER COMMERCIAL USE.	0	0
NA-C	PLATTED LOTS AND ACREAGES WITHOUT CORPORATE LIMITS.	46,760	50,067
NA-C1	IMPROVEMENTS AND STRUCTURES ON PLATTED LOTS AND ACREAGES WITHOUT CORPORATE LIMITS.	507,900	506,095
NA-CC	PLATTED LOTS AND ACREAGES WITHOUT CORPORATE LIMITS IMPROVED OR UNIMPROVED, UNDER COMMERCIAL USE.	47,145	53,498
NA-CC2	IMPROVEMENTS AND STRUCTURES ON PLATTED LOTS AND ACREAGES WITHOUT CORPORATE LIMITS, UNDER COMMERCIAL USE.	296,970	295,645
AG-D	CITY OR TOWN LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL.	112,430	112,340
AG-D1	AGRICULTURAL IMPROVEMENTS AND STRUCTURES LESS DWELLINGS AND AUTOMOBILE GARAGES ON CITY OR TOWN LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL.	53,185	50,455
NA-D1	DWELLINGS AND AUTOMOBILE GARAGES ON CITY OR TOWN LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL.	122,015	122,015
AG-DC	CITY OR TOWN LOTS AND ACREAGES IMPROVED OR UNIMPROVED CLASSIFIED AS AGRICULTURAL FOR COMMERCIAL USE.	1,380	0
AG-DC2	IMPROVEMENTS AND STRUCTURES CLASSIFIED AS AGRICULTURAL ON CITY OR TOWN LOTS AND ACREAGES.	0	1,380
NA-D	LOTS AND ACREAGES IN CITY OR TOWN.	1,079,590	1,078,520
NA-D1	IMPROVEMENTS AND STRUCTURES ON CITY OR TOWN LOTS AND ACREAGES.	5,823,405	5,949,620
NA-DC	CITY OR TOWN LOTS AND ACREAGES IMPROVED OR UNIMPROVED, UNDER COMMERCIAL USE.	332,995	334,435
NA-DC2	IMPROVEMENTS AND STRUCTURES ON CITY OR TOWN LOTS AND ACREAGES UNDER COMMERCIAL USE.	2,191,380	2,175,610
NA-M	MINERAL INTERESTS	0	0
AG-LS1	IMPROVEMENTS AND STRUCTURES CLASSIFIED AS AGRICULTURAL WITHIN CORPORATE LIMITS ON LEASED SITE LAND.	1,730	1,730
AG-LSO1	IMPROVEMENTS AND STRUCTURES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS ON LEASED SITE LAND.	53,985	58,450
AG-LS2	IMPROVEMENTS AND STRUCTURES CLASSIFIED AS AGRICULTURAL WITHIN CORPORATE LIMITS ON LEASED SITE LAND, UNDER COMMERCIAL USE.	0	0
AG-LSO2	IMPROVEMENTS AND STRUCTURES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS ON LEASED SITE LAND, UNDER COMMERCIAL USE.	0	0
NA-LS1	IMPROVEMENTS AND STRUCTURES WITHIN CORPORATE LIMITS ON LEASED SITE LAND.	120,735	83,235
NA-LSO1	IMPROVEMENTS AND STRUCTURES WITHOUT CORPORATE LIMITS ON LEASED SITE LAND.	32,100	33,255
NA-LS2	IMPROVEMENTS AND STRUCTURES WITHIN CORPORATE LIMITS ON LEASED SITE LAND UNDER COMMERCIAL USE.	1,737,640	1,762,660
NA-LSO2	IMPROVEMENTS AND STRUCTURES WITHOUT CORPORATE LIMITS ON LEASED SITE LAND UNDER COMMERCIAL USE.	100,200	109,230
	TOTAL ASSESSED LESS EXEMPTIONS	133,171,152	125,452,941
	EXEMPTIONS	1,959,400	1,940,815

1987 RECAP INFORMATION - TAXES PAYABLE 1988

COUNTY: LYMAN

	TAXABLE VALUATION	LEVY	AMOUNT OF TAX
AG LANDS-OUTSIDE CORPORATE LIMITS	39,443,874		1,986,713.09
NON AG LANDS-OUTSIDE CORPORATE LIMITS	1,843,755		102,476.74
AG LOTS-WITHIN CORPORATE LIMITS	3,908		1,823.79
NON AG LOTS-WITHIN CORPORATE LIMITS	2,658,223		351,234.18
TOTAL REAL PROPERTY	43,949,760		2,442,247.80
RAILROAD	0		0.00
TELEGRAPH	0		0.00
ELECTRIC, LIGHT, GAS, WATER, ETC.	0		0.00
TELEPHONE-WITHIN CORPORATE LIMITS	207,973		20,422.24
TOTAL REAL PROPERTY PLUS UTILITIES	44,157,733		2,462,670.04
TELEPHONE-WITHOUT CORPORATE LIMITS	762,931	50.75	38,718.75
SPECIAL ASSESSMENTS			613.81
TOTAL TAXES FOR LYMAN COUNTY			2,502,002.60
COUNTY GENERAL	44,157,733	15.27	674,288.58
SNOW REMOVAL		1.01	44,599.31
ROAD AND BRIDGE RESERVE		0.08	3,532.62
COURTHOUSE		0.00	0.00
AG BUILDING		0.00	0.00
HOSPITAL		0.00	0.00
BONDS		0.00	0.00
	0	0.00	0.00
	0	0.00	0.00
	0	0.00	0.00
SUBTOTAL	44,157,733	16.36	722,420.51
SECONDARY ROAD	9,825,219	3.09	30,359.93
FIREFIGHTING	40,129,454	0.45	18,058.25
RAILROAD AUTHORITY	0	0.00	0.00
AIRPORT AUTHORITY	0	0.00	0.00
TELEPHONE-WITHOUT CORPORATE LIMITS	762,931	50.75	38,718.75
SPECIAL ASSESSMENTS			613.81
TOTAL TAXES - COUNTY PURPOSES			810,171.25
OTHER ENTITIES			
WATER DISTRICTS	0	0.00	19,764.80
RURAL FIRE	0	0.00	0.00
OTHER	0		0.00
TOWNSHIPS	30,304,235		72,623.85

Individual Townships, their levies and taxes are listed in another section of this report)

CITIES NAME	SCHOOL DISTRICT			
KENNEBEC	42-1	1,003,399	21.93	22,004.54
OACOMA	7-1	783,691	22.97	18,001.38
PRESHO	42-1	1,779,956	54.98	97,861.98
RELIANCE	42-1	461,233	20.60	9,501.40
TOTAL - CITIES		4,028,279		147,369.30

(! INDICATES TAXABLE VALUES ADJUSTED FOR CITY PURPOSES ONLY)

SCHOOL DISTRICTS

NAME	NUMBER	AG	NON AG	AG LEVY	NA LEVY	
* GREGORY	26-4	2,343,523	35,518	29.48	45.48	70,702.42
LYMAN	42-1	32,753,470	4,120,955	27.14	43.12	1,066,624.85
* WINNER	59-2	1,073,616	17,936	23.43	36.97	25,817.91
* CHAMBERLAIN	7-1	8,996,761	1,790,367	24.68	37.36	288,928.22
TOTAL - SCHOOLS		45,167,370	5,964,776			1,452,073.40

(* INDICATES OVERLAPPING SCHOOL DISTRICT - TAXABLE VALUES ADJUSTED FOR SCHOOL PURPOSES ONLY)

TOTAL TAXES IN LYMAN COUNTY 2,502,002.60

MOBILE HOME INFORMATION

NUMBER REGISTERED: 241 FULL AND TRUE VALUATION: 1,521,630.00
TAXABLE VALUE: 247,130.00 TAXES ON MOBILE HOMES: 22,889.15

PERCENT OF TOTAL TAXES RECEIVED BY:

COUNTY: 32.38 SCHOOL: 58.04 CITIES: 5.89
TOWNSHIPS: 2.90 WATER DISTRICTS: 0.79 RURAL FIRE DISTRICTS: 0.00
OTHER DISTRICTS: 0.00

COUNTY MC COOK

		1987 VALUATIONS	1988 VALUATIONS
AG-A	LAND CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS	86,044,970	86,020,950
AG-A1	IMPROVEMENTS AND STRUCTURES ON LAND CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS, LESS DWELLINGS AND AUTOMOBILE GARAGES.	3,946,310	3,974,160
NA-A1	DWELLINGS AND AUTOMOBILE GARAGES ON LAND CLASSIFED AS AGRICULTURAL WITHOUT CORPORATE LIMITS.	6,872,680	6,821,020
AG-AC	LAND CLASSIFIED AS AGRILCULTURAL WITHOUT CORPORATE LIMITS, UNDER COMMERCIAL USE	0	0
NA-AC2	IMPROVEMENTS AND STRUCTURES ON LAND CLASSIFIED AS AGRICULTURAL UNDER COMMERCIAL USE.	0	0
AG-C	PLATTED LOTS AND ACREAGES WITHOUT CORPORATE LIMITS CLASSIFIED AS AGRICULTURAL	620,490	632,260
AG-C1	IMPROVEMENTS AND STRUCTURES ON PLATTED LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS, LESS DWELLINGS AND AUTOMOBILE GARAGES	113,300	116,900
NA-C1	DWELLINGS AND AUTOMOBILE GARAGES ON PLATTED LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS.	1,124,420	1,215,640
AG-CC	PLATTED LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS IMPROVED OR UNIMPROVED, UNDER COMMERCIAL USE.	0	0
AG-CC2	IMPROVEMENTS AND STRUCTURES ON PLATTED LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS UNDER COMMERCIAL USE.	0	0
NA-C	PLATTED LOTS AND ACREAGES WITHOUT CORPORATE LIMITS.	135,050	139,970
NA-C1	IMPROVEMENTS AND STRUCTURES ON PLATTED LOTS AND ACREAGES WITHOUT CORPORATE LIMITS.	578,860	671,360
NA-CC	PLATTED LOTS AND ACREAGES WITHOUT CORPORATE LIMITS IMPROVED OR UNIMPROVED, UNDER COMMERCIAL USE.	144,470	143,000
NA-CC2	IMPROVEMENTS AND STRUCTURES ON PLATTED LOTS AND ACREAGES WITHOUT CORPORATE LIMITS, UNDER COMMERCIAL USE.	1,197,720	1,186,680
AG-D	CITY OR TOWN LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL.	151,390	152,880
AG-D1	AGRICULTURAL IMPROVEMENTS AND STRUCTURES LESS DWELLINGS AND AUTOMOBILE GARAGES ON CITY OR TOWN LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL.	11,540	12,340
NA-D1	DWELLINGS AND AUTOMOBILE GARAGES ON CITY OR TOWN LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL.	50,730	54,900
AG-DC	CITY OR TOWN LOTS AND ACREAGES IMPROVED OR UNIMPROVED CLASSIFIED AS AGRICULTURAL FOR COMMERCIAL USE.	0	0
AG-DC2	IMPROVEMENTS AND STRUCTURES CLASSIFIED AS AGRICULTURAL ON CITY OR TOWN LOTS AND ACREAGES.	0	0
NA-D	LOTS AND ACREAGES IN CITY OR TOWN.	1,926,520	1,921,680
NA-D1	IMPROVEMENTS AND STRUCTURES ON CITY OR TOWN LOTS AND ACREAGES.	18,102,330	18,242,820
NA-DC	CITY OR TOWN LOTS AND ACREAGES IMPROVED OR UNIMPROVED, UNDER COMMERCIAL USE.	827,480	834,120
NA-DC2	IMPROVEMENTS AND STRUCTURES ON CITY OR TOWN LOTS AND ACREAGES UNDER COMMERCIAL USE.	8,281,670	8,264,890
NA-M	MINERAL INTERESTS	0	0
AG-LS1	IMPROVEMENTS AND STRUCTURES CLASSIFIED AS AGRICULTURAL WITHIN CORPORATE LIMITS ON LEASED SITE LAND.	0	0
AG-LSO1	IMPROVEMENTS AND STRUCTURES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS ON LEASED SITE LAND.	136,450	147,130
AG-LS2	IMPROVEMENTS AND STRUCTURES CLASSIFIED AS AGRICULTURAL WITHIN CORPORATE LIMITS ON LEASED SITE LAND, UNDER COMMERCIAL USE.	0	0
AG-LSO2	IMPROVEMENTS AND STRUCTURES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS ON LEASED SITE LAND, UNDER COMMERCIAL USE.	0	0
NA-LS1	IMPROVEMENTS AND STRUCTURES WITHIN CORPORATE LIMITS ON LEASED SITE LAND.	2,700	2,700
NA-LSO1	IMPROVEMENTS AND STRUCTURES WITHOUT CORPORATE LIMITS ON LEASED SITE LAND.	1,460	1,460
NA-LS2	IMPROVEMENTS AND STRUCTURES WITHIN CORPORATE LIMITS ON LEASED SITE LAND UNDER COMMERCIAL USE.	385,310	395,470
NA-LSO2	IMPROVEMENTS AND STRUCTURES WITHOUT CORPORATE LIMITS ON LEASED SITE LAND UNDER COMMERCIAL USE.	15,800	400
	TOTAL ASSESSED LESS EXEMPTIONS	130,671,650	130,952,730
	EXEMPTIONS	5,780,460	5,808,550

1987 RECAP INFORMATION - TAXES PAYABLE 1988 COUNTY: MC COOK

	TAXABLE VALUATION	LEVY	AMOUNT OF TAX
AG LANDS-OUTSIDE CORPORATE LIMITS	54,516,912		2,042,476.44
NON AG LANDS-OUTSIDE CORPORATE LIMITS	6,032,796		291,831.13
AG LOTS-WITHIN CORPORATE LIMITS	97,758		4,534.24
NON AG LOTS-WITHIN CORPORATE LIMITS	17,755,524		1,059,788.24
TOTAL REAL PROPERTY	78,402,990		3,398,630.05
RAILROAD	0		0.00
TELEGRAPH	0		0.00
ELECTRIC, LIGHT, GAS, WATER, ETC.	1,626,275		84,867.65
TELEPHONE-WITHIN CORPORATE LIMITS	659,522		38,223.30
TOTAL REAL PROPERTY PLUS UTILITIES	80,688,787		3,521,721.00
TELEPHONE-WITHOUT CORPORATE LIMITS	602,301	38.71	23,315.07
SPECIAL ASSESSMENTS			0.00
TOTAL TAXES FOR MC COOK COUNTY			3,545,036.07
COUNTY GENERAL	80,688,787	11.42	921,465.95
SNOW REMOVAL		0.00	0.00
ROAD AND BRIDGE RESERVE		0.00	0.00
COURTHOUSE		0.00	0.00
AG BUILDING		0.00	0.00
HOSPITAL		0.00	0.00
BONDS		0.00	0.00
	0	0.00	0.00
	0	0.00	0.00
	0	0.00	0.00
SUBTOTAL	80,688,787	11.42	921,465.95
SECONDARY ROAD	0	0.00	0.00
FIREFIGHTING	0	0.00	0.00
RAILROAD AUTHORITY	0	0.00	0.00
AIRPORT AUTHORITY	0	0.00	0.00
TELEPHONE-WITHOUT CORPORATE LIMITS	602,301	38.71	23,315.07
SPECIAL ASSESSMENTS			0.00
TOTAL TAXES - COUNTY PURPOSES			944,781.02
OTHER ENTITIES			
WATER DISTRICTS	0	0.00	0.00
RURAL FIRE	0	0.00	5,591.75
OTHER	0		0.00
TOWNSHIPS	61,578,629		230,203.19

Individual Townships, their levies and taxes are listed in another section of this report)

CITIES NAME	SCHOOL DISTRICT			
BRIDGEWATER	43-6	3,782,487	11.90	45,011.60
CANISTOTA	43-1	3,381,547	17.42	58,906.55
MONTROSE	43-2	1,542,484	13.55	20,900.66
SALEM	43-3	9,371,122	12.40	116,201.91
SPENCER	43-4	1,032,518	30.99	31,997.73
TOTAL - CITIES		19,110,158		273,018.45

(! INDICATES TAXABLE VALUES ADJUSTED FOR CITY PURPOSES ONLY)

SCHOOL DISTRICTS

NAME	NUMBER	AG	NON AG	AG LEVY	NA LEVY	
BRIDGEWATER	43-6	10,105,740	4,933,640	20.97	31.20	365,846.94
CANISTOTA	43-1	11,015,526	5,035,591	20.04	29.96	371,617.45
MONTROSE	43-2	10,297,266	2,612,929	21.58	31.99	305,802.60
SALEM	43-3	13,271,556	11,390,575	23.20	35.55	712,835.04
SPENCER	43-4	3,763,824	1,393,147	28.33	44.33	168,387.34
* EMERY	30-2	1,639,974	170,506	25.88	37.14	48,775.12
* FREEMAN	33-1	179,086	7,502	21.03	29.55	3,987.86
* CHESTER	39-1	40,977	2,182	27.51	43.37	1,221.91
* LAKE CENTRAL	39-2	317,873	14,515	27.99	43.81	9,533.17
* HOWARD	48-3	871,548	90,836	17.52	24.10	17,458.66
* WEST CENTRAL	49-7	866,821	94,193	29.78	43.84	29,943.35
* MARION	60-3	971,550	162,260	30.55	46.18	37,174.02
* PARKER	60-4	512,955	76,516	30.02	45.21	18,858.20
TOTAL - SCHOOLS		53,854,696	25,984,392			2,091,441.66

(* INDICATES OVERLAPPING SCHOOL DISTRICT - TAXABLE VALUES ADJUSTED FOR SCHOOL PURPOSES ONLY)

TOTAL TAXES IN MC COOK COUNTY 3,545,036.07

MOBILE HOME INFORMATION

NUMBER REGISTERED: 101 FULL AND TRUE VALUATION: 530,375.00
TAXABLE VALUE: 431,105.00 TAXES ON MOBILE HOMES: 13,562.92

PERCENT OF TOTAL TAXES RECEIVED BY:

COUNTY: 26.65 SCHOOL: 59.00 CITIES: 7.70
TOWNSHIPS: 6.49 WATER DISTRICTS: 0.00 RURAL FIRE DISTRICTS: 0.16
OTHER DISTRICTS: 0.00

COUNTY MC PHERSON

		1987 VALUATIONS	1988 VALUATIONS
AG-A	LAND CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS	115,561,755	103,891,570
AG-A1	IMPROVEMENTS AND STRUCTURES ON LAND CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS, LESS DWELLINGS AND AUTOMOBILE GARAGES.	4,318,210	3,527,970
NA-A1	DWELLINGS AND AUTOMOBILE GARAGES ON LAND CLASSIFED AS AGRICULTURAL WITHOUT CORPORATE LIMITS.	4,803,580	4,673,115
AG-AC	LAND CLASSIFIED AS AGRILCULTURAL WITHOUT CORPORATE LIMITS, UNDER COMMERCIAL USE	4,480	4,030
NA-AC2	IMPROVEMENTS AND STRUCTURES ON LAND CLASSIFIED AS AGRICULTURAL UNDER COMMERCIAL USE.	16,400	16,400
AG-C	PLATTED LOTS AND ACREAGES WITHOUT CORPORATE LIMITS CLASSIFIED AS AGRICULTURAL	12,410	16,690
AG-C1	IMPROVEMENTS AND STRUCTURES ON PLATTED LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS, LESS DWELLINGS AND AUTOMOBILE GARAGES	24,820	24,395
NA-C1	DWELLINGS AND AUTOMOBILE GARAGES ON PLATTED LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS.	52,590	54,565
AG-CC	PLATTED LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS IMPROVED OR UNIMPROVED, UNDER COMMERCIAL USE.	0	0
AG-CC2	IMPROVEMENTS AND STRUCTURES ON PLATTED LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS UNDER COMMERCIAL USE.	0	0
NA-C	PLATTED LOTS AND ACREAGES WITHOUT CORPORATE LIMITS.	63,865	56,785
NA-C1	IMPROVEMENTS AND STRUCTURES ON PLATTED LOTS AND ACREAGES WITHOUT CORPORATE LIMITS.	651,525	588,825
NA-CC	PLATTED LOTS AND ACREAGES WITHOUT CORPORATE LIMITS IMPROVED OR UNIMPROVED, UNDER COMMERCIAL USE.	7,755	13,275
NA-CC2	IMPROVEMENTS AND STRUCTURES ON PLATTED LOTS AND ACREAGES WITHOUT CORPORATE LIMITS, UNDER COMMERCIAL USE.	312,680	303,140
AG-D	CITY OR TOWN LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL.	107,995	107,995
AG-D1	AGRICULTURAL IMPROVEMENTS AND STRUCTURES LESS DWELLINGS AND AUTOMOBILE GARAGES ON CITY OR TOWN LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL.	70,750	68,785
NA-D1	DWELLINGS AND AUTOMOBILE GARAGES ON CITY OR TOWN LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL.	0	0
AG-DC	CITY OR TOWN LOTS AND ACREAGES IMPROVED OR UNIMPROVED CLASSIFIED AS AGRICULTURAL FOR COMMERCIAL USE.	0	0
AG-DC2	IMPROVEMENTS AND STRUCTURES CLASSIFIED AS AGRICULTURAL ON CITY OR TOWN LOTS AND ACREAGES.	0	0
NA-D	LOTS AND ACREAGES IN CITY OR TOWN.	1,089,385	1,090,730
NA-D1	IMPROVEMENTS AND STRUCTURES ON CITY OR TOWN LOTS AND ACREAGES.	15,961,440	14,920,680
NA-DC	CITY OR TOWN LOTS AND ACREAGES IMPROVED OR UNIMPROVED, UNDER COMMERCIAL USE.	425,605	424,785
NA-DC2	IMPROVEMENTS AND STRUCTURES ON CITY OR TOWN LOTS AND ACREAGES UNDER COMMERCIAL USE.	4,042,305	3,689,880
NA-M	MINERAL INTERESTS	0	0
AG-LS1	IMPROVEMENTS AND STRUCTURES CLASSIFIED AS AGRICULTURAL, WITHIN CORPORATE LIMITS ON LEASED SITE LAND.	0	0
AG-LSO1	IMPROVEMENTS AND STRUCTURES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS ON LEASED SITE LAND.	8,250	8,250
AG-LS2	IMPROVEMENTS AND STRUCTURES CLASSIFIED AS AGRICULTURAL WITHIN CORPORATE LIMITS ON LEASED SITE LAND, UNDER COMMERCIAL USE.	0	0
AG-LSO2	IMPROVEMENTS AND STRUCTURES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS ON LEASED SITE LAND, UNDER COMMERCIAL USE.	0	0
NA-LS1	IMPROVEMENTS AND STRUCTURES WITHIN CORPORATE LIMITS ON LEASED SITE LAND.	0	0
NA-LSO1	IMPROVEMENTS AND STRUCTURES WITHOUT CORPORATE LIMITS ON LEASED SITE LAND.	0	0
NA-LS2	IMPROVEMENTS AND STRUCTURES WITHIN CORPORATE LIMITS ON LEASED SITE LAND UNDER COMMERCIAL USE.	0	0
NA-LSO2	IMPROVEMENTS AND STRUCTURES WITHOUT CORPORATE LIMITS ON LEASED SITE LAND UNDER COMMERCIAL USE.	26,265	24,825
	TOTAL ASSESSED LESS EXEMPTIONS	147,562,065	133,506,690
	EXEMPTIONS	3,771,740	3,645,490

1987 RECAP INFORMATION - TAXES PAYABLE 1988 COUNTY: MC PHERSON

	TAXABLE VALUATION	LEVY	AMOUNT OF TAX
AG LANDS-OUTSIDE CORPORATE LIMITS	53,968,465		1,447,645.96
NON AG LANDS-OUTSIDE CORPORATE LIMITS	3,560,800		114,639.38
AG LOTS-WITHIN CORPORATE LIMITS	80,435		3,214.84
NON AG LOTS-WITHIN CORPORATE LIMITS	12,911,235		599,576.76
TOTAL REAL PROPERTY	70,520,935		2,165,076.94
RAILROAD	838		26.64
TELEGRAPH	0		0.00
ELECTRIC, LIGHT, GAS, WATER, ETC.	18,861,735		619,649.30
TELEPHONE-WITHIN CORPORATE LIMITS	334,297		15,231.46
TOTAL REAL PROPERTY PLUS UTILITIES	89,717,805		2,799,984.34
TELEPHONE-WITHOUT CORPORATE LIMITS	189,923	28.48	5,409.00
SPECIAL ASSESSMENTS			0.00
TOTAL TAXES FOR MC PHERSON COUNTY			2,805,393.34
COUNTY GENERAL	89,717,805	7.26	651,351.28
SNOW REMOVAL		0.19	17,046.38
ROAD AND BRIDGE RESERVE		0.50	44,858.90
COURTHOUSE		0.00	0.00
AG BUILDING		0.00	0.00
HOSPITAL		0.00	0.00
BONDS		0.00	0.00
	0	0.00	0.00
	0	0.00	0.00
	0	0.00	0.00
SUBTOTAL	89,717,805	7.95	713,256.56
SECONDARY ROAD	67,782,900	3.11	210,804.82
FIREFIGHTING	0	0.00	0.00
RAILROAD AUTHORITY	0	0.00	0.00
AIRPORT AUTHORITY	0	0.00	0.00
TELEPHONE-WITHOUT CORPORATE LIMITS	189,923	28.48	5,409.00
SPECIAL ASSESSMENTS			0.00
TOTAL TAXES - COUNTY PURPOSES			929,470.38
OTHER ENTITIES			
WATER DISTRICTS	89,693,013	0.21	18,835.54
RURAL FIRE	0	0.00	5,400.20
OTHER	0		0.00
TOWNSHIPS	8,254,045		18,175.90

Individual Townships, their levies and taxes are listed in another section of this report)

CITIES NAME	SCHOOL DISTRICT			
EUREKA	44-1	10,186,215	16.91	172,248.90
HILLSVIEW	44-1	36,503	0.00	0.00
LEOLA	44-2	3,165,585	18.65	59,038.18
LONG LAKE	44-2	267,765	22.78	6,099.68
WETONKA	44-2	24,792	45.00	1,115.64
TOTAL - CITIES		13,680,860		238,502.40

(! INDICATES TAXABLE VALUES ADJUSTED FOR CITY PURPOSES ONLY)

SCHOOL DISTRICTS

NAME	NUMBER	AG	NON AG	AG LEVY	NA LEVY	
* HOSMER	22-2	5,361,895	236,880	15.23	21.24	86,692.98
EUREKA	44-1	21,552,765	18,556,377	15.77	20.51	720,478.40
LEOLA	44-2	25,419,440	16,743,503	15.71	21.77	763,845.46
WACHTER	44-3	1,676,565	116,735	13.05	18.10	23,992.08
TOTAL - SCHOOLS		54,010,665	35,653,495			1,595,008.92

(* INDICATES OVERLAPPING SCHOOL DISTRICT - TAXABLE VALUES ADJUSTED FOR SCHOOL PURPOSES ONLY)

TOTAL TAXES IN MC PHERSON COUNTY 2,805,393.34

MOBILE HOME INFORMATION

NUMBER REGISTERED:	79	FULL AND TRUE VALUATION:	588,115.00
TAXABLE VALUE:	320,751.00	TAXES ON MOBILE HOMES:	11,948.74

PERCENT OF TOTAL TAXES RECEIVED BY:

COUNTY:	33.13	SCHOOL:	56.86	CITIES:	8.50
TOWNSHIPS:	0.65	WATER DISTRICTS:	0.67	RURAL FIRE DISTRICTS:	0.19
		OTHER DISTRICTS:	0.00		

COUNTY MARSHALL

		1987 VALUATIONS	1988 VALUATIONS
AG-A	LAND CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS	100,409,703	83,329,247
AG-A1	IMPROVEMENTS AND STRUCTURES ON LAND CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS, LESS DWELLINGS AND AUTOMOBILE GARAGES.	4,010,275	3,743,739
NA-A1	DWELLINGS AND AUTOMOBILE GARAGES ON LAND CLASSIFED AS AGRICULTURAL WITHOUT CORPORATE LIMITS.	5,896,210	5,690,206
AG-AC	LAND CLASSIFIED AS AGRILCULTURAL WITHOUT CORPORATE LIMITS, UNDER COMMERCIAL USE	0	0
NA-AC2	IMPROVEMENTS AND STRUCTURES ON LAND CLASSIFIED AS AGRICULTURAL UNDER COMMERCIAL USE.	16,866	16,866
AG-C	PLATTED LOTS AND ACREAGES WITHOUT CORPORATE LIMITS CLASSIFIED AS AGRICULTURAL	41,827	41,827
AG-C1	IMPROVEMENTS AND STRUCTURES ON PLATTED LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS, LESS DWELLINGS AND AUTOMOBILE GARAGES	46,211	46,211
NA-C1	DWELLINGS AND AUTOMOBILE GARAGES ON PLATTED LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS.	0	0
AG-CC	PLATTED LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS IMPROVED OR UNIMPROVED, UNDER COMMERCIAL USE.	1,125	1,125
AG-CC2	IMPROVEMENTS AND STRUCTURES ON PLATTED LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS UNDER COMMERCIAL USE.	11,673	11,673
NA-C	PLATTED LOTS AND ACREAGES WITHOUT CORPORATE LIMITS.	1,095,121	1,111,815
NA-C1	IMPROVEMENTS AND STRUCTURES ON PLATTED LOTS AND ACREAGES WITHOUT CORPORATE LIMITS.	3,006,167	2,794,046
NA-CC	PLATTED LOTS AND ACREAGES WITHOUT CORPORATE LIMITS IMPROVED OR UNIMPROVED, UNDER COMMERCIAL USE.	99,465	95,462
NA-CC2	IMPROVEMENTS AND STRUCTURES ON PLATTED LOTS AND ACREAGES WITHOUT CORPORATE LIMITS, UNDER COMMERCIAL USE.	1,628,827	1,404,112
AG-D	CITY OR TOWN LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL.	20,971	20,971
AG-D1	AGRICULTURAL IMPROVEMENTS AND STRUCTURES LESS DWELLINGS AND AUTOMOBILE GARAGES ON CITY OR TOWN LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL.	7,113	7,113
NA-D1	DWELLINGS AND AUTOMOBILE GARAGES ON CITY OR TOWN LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL.	0	0
AG-DC	CITY OR TOWN LOTS AND ACREAGES IMPROVED OR UNIMPROVED CLASSIFIED AS AGRICULTURAL FOR COMMERCIAL USE.	0	0
AG-DC2	IMPROVEMENTS AND STRUCTURES CLASSIFIED AS AGRICULTURAL ON CITY OR TOWN LOTS AND ACREAGES.	4,838	4,838
NA-D	LOTS AND ACREAGES IN CITY OR TOWN.	1,152,568	1,151,831
NA-D1	IMPROVEMENTS AND STRUCTURES ON CITY OR TOWN LOTS AND ACREAGES.	10,549,607	9,041,440
NA-DC	CITY OR TOWN LOTS AND ACREAGES IMPROVED OR UNIMPROVED, UNDER COMMERCIAL USE.	419,458	428,130
NA-DC2	IMPROVEMENTS AND STRUCTURES ON CITY OR TOWN LOTS AND ACREAGES UNDER COMMERCIAL USE.	4,568,520	3,957,923
NA-M	MINERAL INTERESTS	0	0
AG-LS1	IMPROVEMENTS AND STRUCTURES CLASSIFIED AS AGRICULTURAL WITHIN CORPORATE LIMITS ON LEASED SITE LAND.	4,860	4,860
AG-LSO1	IMPROVEMENTS AND STRUCTURES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS ON LEASED SITE LAND.	612	612
AG-LS2	IMPROVEMENTS AND STRUCTURES CLASSIFIED AS AGRICULTURAL WITHIN CORPORATE LIMITS ON LEASED SITE LAND, UNDER COMMERCIAL USE.	0	0
AG-LSO2	IMPROVEMENTS AND STRUCTURES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS ON LEASED SITE LAND, UNDER COMMERCIAL USE.	0	0
NA-LS1	IMPROVEMENTS AND STRUCTURES WITHIN CORPORATE LIMITS ON LEASED SITE LAND.	5,684	5,684
NA-LSO1	IMPROVEMENTS AND STRUCTURES WITHOUT CORPORATE LIMITS ON LEASED SITE LAND.	328,315	329,109
NA-LS2	IMPROVEMENTS AND STRUCTURES WITHIN CORPORATE LIMITS ON LEASED SITE LAND UNDER COMMERCIAL USE.	638,617	518,588
NA-LSO2	IMPROVEMENTS AND STRUCTURES WITHOUT CORPORATE LIMITS ON LEASED SITE LAND UNDER COMMERCIAL USE.	424,137	431,742
	TOTAL ASSESSED LESS EXEMPTIONS	134,388,770	114,189,170
	EXEMPTIONS	4,262,468	4,151,491

1987 RECAP INFORMATION - TAXES PAYABLE 1988 COUNTY: MARSHALL

	TAXABLE VALUATION	LEVY	AMOUNT OF TAX
AG LANDS-OUTSIDE CORPORATE LIMITS	45,989,434		1,995,313.08
NON AG LANDS-OUTSIDE CORPORATE LIMITS	5,497,865		330,102.04
AG LOTS-WITHIN CORPORATE LIMITS	16,623		856.44
NON AG LOTS-WITHIN CORPORATE LIMITS	7,627,136		612,515.78
TOTAL REAL PROPERTY	59,131,058		2,938,787.34
RAILROAD	1,937		121.46
TELEGRAPH	0		0.00
ELECTRIC, LIGHT, GAS, WATER, ETC.	586,053		40,475.50
TELEPHONE-WITHIN CORPORATE LIMITS	358,828		29,294.20
TOTAL REAL PROPERTY PLUS UTILITIES	60,077,876		3,008,678.50
TELEPHONE-WITHOUT CORPORATE LIMITS	720,920	45.23	32,607.21
SPECIAL ASSESSMENTS			2,118.64
TOTAL TAXES FOR MARSHALL COUNTY			3,043,404.35
COUNTY GENERAL	60,077,876	11.09	666,264.04
SNOW REMOVAL		0.17	10,213.24
ROAD AND BRIDGE RESERVE		1.78	106,938.62
COURTHOUSE		0.00	0.00
AG BUILDING		0.00	0.00
HOSPITAL		0.00	0.00
BONDS		0.00	0.00
	0	0.00	0.00
	0	0.00	0.00
	0	0.00	0.00
SUBTOTAL	60,077,876	13.04	783,415.90
SECONDARY ROAD	0	0.00	0.00
FIREFIGHTING	0	0.00	0.00
RAILROAD AUTHORITY	0	0.00	16,047.60
AIRPORT AUTHORITY	0	0.00	0.00
TELEPHONE-WITHOUT CORPORATE LIMITS	720,920	45.23	32,607.21
SPECIAL ASSESSMENTS			2,118.64
TOTAL TAXES - COUNTY PURPOSES			834,189.35
OTHER ENTITIES			
WATER DISTRICTS	36,851,709	0.23	8,475.90
RURAL FIRE	0	0.00	0.00
OTHER	0		0.00
TOWNSHIPS	51,775,681		168,487.35

Individual Townships, their levies and taxes are listed in another section of this report)

CITIES NAME	SCHOOL DISTRICT			
BRITTON	45-1	5,968,979	27.44	163,788.76
EDEN	18-2	429,421	10.48	4,500.44
LAKE CITY	45-1	111,653	0.00	0.00
LANGFORD	45-2	837,500	15.28	12,796.94
VEBLEN	45-3	954,642	15.50	14,797.13
TOTAL - CITIES		8,302,195		195,883.27

(! INDICATES TAXABLE VALUES ADJUSTED FOR CITY PURPOSES ONLY)

SCHOOL DISTRICTS

NAME	NUMBER	AG	NON AG	AG LEVY	NA LEVY	
* ROSLYN	18-2	2,685,869	1,068,672	25.62	41.52	113,183.30
* WEBSTER	18-4	61,639	4,757	25.30	37.31	1,736.96
BRITTON	45-1	25,712,005	9,504,012	28.10	44.02	1,140,874.20
LANGFORD	45-2	9,342,257	1,458,008	19.38	29.00	223,335.12
VEBLEN	45-3	7,825,294	1,657,310	29.17	45.01	302,859.74
* SISSETON	54-5	762,869	626,070	31.00	47.00	53,074.50
* GROTON	6-3	44,639	4,264	25.62	37.76	1,304.66
TOTAL - SCHOOLS		46,434,572	14,323,093			1,836,368.48

(* INDICATES OVERLAPPING SCHOOL DISTRICT - TAXABLE VALUES ADJUSTED FOR SCHOOL PURPOSES ONLY)

TOTAL TAXES IN MARSHALL COUNTY	3,043,404.35

MOBILE HOME INFORMATION

NUMBER REGISTERED:	341	FULL AND TRUE VALUATION:	1,353,290.00
TAXABLE VALUE:	407,245.00	TAXES ON MOBILE HOMES:	19,026.72

PERCENT OF TOTAL TAXES RECEIVED BY:

COUNTY:	27.41	SCHOOL:	60.34	CITIES:	6.44
TOWNSHIPS:	5.54	WATER DISTRICTS:	0.28	RURAL FIRE DISTRICTS:	0.00
		OTHER DISTRICTS:	0.00		

COUNTY MEADE

		1987 VALUATIONS	1988 VALUATIONS
AG-A	LAND CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS	101,278,281	101,333,329
AG-A1	IMPROVEMENTS AND STRUCTURES ON LAND CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS, LESS DWELLINGS AND AUTOMOBILE GARAGES.	3,158,998	3,304,201
NA-A1	DWELLINGS AND AUTOMOBILE GARAGES ON LAND CLASSIFED AS AGRICULTURAL WITHOUT CORPORATE LIMITS.	13,592,687	13,608,541
AG-AC	LAND CLASSIFIED AS AGRILCULTURAL WITHOUT CORPORATE LIMITS, UNDER COMMERCIAL USE	0	0
NA-AC2	IMPROVEMENTS AND STRUCTURES ON LAND CLASSIFIED AS AGRICULTURAL UNDER COMMERCIAL USE.	0	0
AG-C	PLATTED LOTS AND ACREAGES WITHOUT CORPORATE LIMITS CLASSIFIED AS AGRICULTURAL	0	0
AG-C1	IMPROVEMENTS AND STRUCTURES ON PLATTED LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS, LESS DWELLINGS AND AUTOMOBILE GARAGES	0	0
NA-C1	DWELLINGS AND AUTOMOBILE GARAGES ON PLATTED LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS.	0	0
AG-CC	PLATTED LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS IMPROVED OR UNIMPROVED, UNDER COMMERCIAL USE.	0	0
AG-CC2	IMPROVEMENTS AND STRUCTURES ON PLATTED LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS UNDER COMMERCIAL USE.	0	0
NA-C	PLATTED LOTS AND ACREAGES WITHOUT CORPORATE LIMITS.	20,903,481	21,574,097
NA-C1	IMPROVEMENTS AND STRUCTURES ON PLATTED LOTS AND ACREAGES WITHOUT CORPORATE LIMITS.	65,822,623	68,328,769
NA-CC	PLATTED LOTS AND ACREAGES WITHOUT CORPORATE LIMITS IMPROVED OR UNIMPROVED, UNDER COMMERCIAL USE.	1,290,711	1,344,144
NA-CC2	IMPROVEMENTS AND STRUCTURES ON PLATTED LOTS AND ACREAGES WITHOUT CORPORATE LIMITS, UNDER COMMERCIAL USE.	3,731,430	3,795,769
AG-D	CITY OR TOWN LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL.	49,129	49,129
AG-D1	AGRICULTURAL IMPROVEMENTS AND STRUCTURES LESS DWELLINGS AND AUTOMOBILE GARAGES ON CITY OR TOWN LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL.	6,741	6,741
NA-D1	DWELLINGS AND AUTOMOBILE GARAGES ON CITY OR TOWN LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL.	0	0
AG-DC	CITY OR TOWN LOTS AND ACREAGES IMPROVED OR UNIMPROVED CLASSIFIED AS AGRICULTURAL FOR COMMERCIAL USE.	0	11,500
AG-DC2	IMPROVEMENTS AND STRUCTURES CLASSIFIED AS AGRICULTURAL ON CITY OR TOWN LOTS AND ACREAGES.	0	151,066
NA-D	LOTS AND ACREAGES IN CITY OR TOWN.	9,088,899	8,960,103
NA-D1	IMPROVEMENTS AND STRUCTURES ON CITY OR TOWN LOTS AND ACREAGES.	38,425,076	38,742,819
NA-DC	CITY OR TOWN LOTS AND ACREAGES IMPROVED OR UNIMPROVED, UNDER COMMERCIAL USE.	2,389,088	2,664,112
NA-DC2	IMPROVEMENTS AND STRUCTURES ON CITY OR TOWN LOTS AND ACREAGES UNDER COMMERCIAL USE.	12,985,990	13,070,137
NA-M	MINERAL INTERESTS	0	18,950
AG-LS1	IMPROVEMENTS AND STRUCTURES CLASSIFIED AS AGRICULTURAL WITHIN CORPORATE LIMITS ON LEASED SITE LAND.	0	0
AG-LSO1	IMPROVEMENTS AND STRUCTURES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS ON LEASED SITE LAND.	2,280	2,280
AG-LS2	IMPROVEMENTS AND STRUCTURES CLASSIFIED AS AGRICULTURAL WITHIN CORPORATE LIMITS ON LEASED SITE LAND, UNDER COMMERCIAL USE.	0	0
AG-LSO2	IMPROVEMENTS AND STRUCTURES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS ON LEASED SITE LAND, UNDER COMMERCIAL USE.	0	0
NA-LS1	IMPROVEMENTS AND STRUCTURES WITHIN CORPORATE LIMITS ON LEASED SITE LAND.	4,250	4,250
NA-LSO1	IMPROVEMENTS AND STRUCTURES WITHOUT CORPORATE LIMITS ON LEASED SITE LAND.	345,018	322,859
NA-LS2	IMPROVEMENTS AND STRUCTURES WITHIN CORPORATE LIMITS ON LEASED SITE LAND UNDER COMMERCIAL USE.	5,570	3,740
NA-LSO2	IMPROVEMENTS AND STRUCTURES WITHOUT CORPORATE LIMITS ON LEASED SITE LAND UNDER COMMERCIAL USE.	125,283	125,283
	TOTAL ASSESSED LESS EXEMPTIONS	273,205,535	277,421,819
	EXEMPTIONS	4,784,686	4,798,195

1987 RECAP INFORMATION - TAXES PAYABLE 1988 COUNTY: MEADE

	TAXABLE VALUATION	LEVY	AMOUNT OF TAX
AG LANDS-OUTSIDE CORPORATE LIMITS	52,228,846		2,351,783.93
NON AG LANDS-OUTSIDE CORPORATE LIMITS	52,925,854		3,321,917.25
AG LOTS-WITHIN CORPORATE LIMITS	27,936		1,261.30
NON AG LOTS-WITHIN CORPORATE LIMITS	31,440,204		2,481,041.40
TOTAL REAL PROPERTY	136,622,840		8,156,003.88
RAILROAD	0		0.00
TELEGRAPH	1,144		64.62
ELECTRIC, LIGHT, GAS, WATER, ETC.	3,690,160		233,711.98
TELEPHONE-WITHIN CORPORATE LIMITS	1,116,478		90,262.86
TOTAL REAL PROPERTY PLUS UTILITIES	141,430,622		8,480,043.34
TELEPHONE-WITHOUT CORPORATE LIMITS	2,455,449	54.09	132,815.24
SPECIAL ASSESSMENTS			41,226.55
TOTAL TAXES FOR MEADE COUNTY			8,654,085.13
COUNTY GENERAL	141,430,622	15.85	2,241,692.14
SNOW REMOVAL		0.42	59,400.86
ROAD AND BRIDGE RESERVE		0.43	60,815.17
COURTHOUSE		0.00	0.00
AG BUILDING		0.00	0.00
HOSPITAL		0.00	0.00
BONDS		0.00	0.00
LIBRARY	108,102,201	0.11	11,891.24
	0	0.00	0.00
	0	0.00	0.00
SUBTOTAL	141,430,622	16.81	2,373,799.41
SECONDARY ROAD	104,237,675	0.87	90,678.23
FIREFIGHTING	0	0.00	0.00
RAILROAD AUTHORITY	0	0.00	0.00
AIRPORT AUTHORITY	0	0.00	0.00
TELEPHONE-WITHOUT CORPORATE LIMITS	2,455,449	54.09	132,815.24
SPECIAL ASSESSMENTS			41,226.55
TOTAL TAXES - COUNTY PURPOSES			2,638,519.43
OTHER ENTITIES			
WATER DISTRICTS	0	0.00	0.00
RURAL FIRE	23,278,237	0.00	34,693.25
OTHER	0		49,522.71
TOWNSHIPS	3,874,349		10,737.06

Individual Townships, their levies and taxes are listed in another section of this report)

CITIES NAME	SCHOOL DISTRICT			
FAITH	46-2	3,157,995	0.00	0.00
STURGIS	46-1	30,160,603	23.35	704,250.08
TOTAL - CITIES		33,318,598		704,250.08

(! INDICATES TAXABLE VALUES ADJUSTED FOR CITY PURPOSES ONLY)

SCHOOL DISTRICTS

NAME	NUMBER	AG	NON AG	AG LEVY	NA LEVY	
MEADE	46-1	46,558,922	69,015,910	26.92	40.88	4,074,736.70
FAITH	46-2	3,971,229	3,487,343	28.45	43.94	266,215.30
* DOUGLAS	51-1	1,837,790	1,218,505	25.78	37.80	93,437.80
* RAPID CITY	51-4	212,407	18,641,054	28.05	41.57	780,866.06
* WALL	51-5	1,764	17,131	18.88	26.87	493.62
* NEWELL	9-2	17,726	3,970	25.58	40.22	613.12
TOTAL - SCHOOLS		52,599,838	92,383,913			5,216,362.60

(* INDICATES OVERLAPPING SCHOOL DISTRICT - TAXABLE VALUES ADJUSTED FOR SCHOOL PURPOSES ONLY)

TOTAL TAXES IN MEADE COUNTY 8,654,085.13

MOBILE HOME INFORMATION

NUMBER REGISTERED: 1,378 FULL AND TRUE VALUATION: 7,625,151.00
TAXABLE VALUE: 3,489,808.00 TAXES ON MOBILE HOMES: 179,328.44

PERCENT OF TOTAL TAXES RECEIVED BY:

COUNTY: 30.49 SCHOOL: 60.28 CITIES: 8.14
TOWNSHIPS: 0.12 WATER DISTRICTS: 0.00 RURAL FIRE DISTRICTS: 0.40
OTHER DISTRICTS: 0.57

COUNTY MELLETTE

		1987 VALUATIONS	1988 VALUATIONS
AG-A	LAND CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS	47,559,445	33,294,860
AG-A1	IMPROVEMENTS AND STRUCTURES ON LAND CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS, LESS DWELLINGS AND AUTOMOBILE GARAGES.	348,960	337,460
NA-A1	DWELLINGS AND AUTOMOBILE GARAGES ON LAND CLASSIFED AS AGRICULTURAL WITHOUT CORPORATE LIMITS.	1,823,800	1,803,245
AG-AC	LAND CLASSIFIED AS AGRILCULTURAL WITHOUT CORPORATE LIMITS, UNDER COMMERCIAL USE	14,250	16,120
NA-AC2	IMPROVEMENTS AND STRUCTURES ON LAND CLASSIFIED AS AGRICULTURAL UNDER COMMERCIAL USE.	70,105	70,185
AG-C	PLATTED LOTS AND ACREAGES WITHOUT CORPORATE LIMITS CLASSIFIED AS AGRICULTURAL	0	0
AG-C1	IMPROVEMENTS AND STRUCTURES ON PLATTED LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS, LESS DWELLINGS AND AUTOMOBILE GARAGES	0	0
NA-C1	DWELLINGS AND AUTOMOBILE GARAGES ON PLATTED LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS.	0	0
AG-CC	PLATTED LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS IMPROVED OR UNIMPROVED, UNDER COMMERCIAL USE.	0	0
AG-CC2	IMPROVEMENTS AND STRUCTURES ON PLATTED LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS UNDER COMMERCIAL USE.	0	0
NA-C	PLATTED LOTS AND ACREAGES WITHOUT CORPORATE LIMITS.	5,045	5,045
NA-C1	IMPROVEMENTS AND STRUCTURES ON PLATTED LOTS AND ACREAGES WITHOUT CORPORATE LIMITS.	48,980	50,000
NA-CC	PLATTED LOTS AND ACREAGES WITHOUT CORPORATE LIMITS IMPROVED OR UNIMPROVED, UNDER COMMERCIAL USE.	2,280	2,220
NA-CC2	IMPROVEMENTS AND STRUCTURES ON PLATTED LOTS AND ACREAGES WITHOUT CORPORATE LIMITS, UNDER COMMERCIAL USE.	34,280	28,440
AG-D	CITY OR TOWN LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL.	0	0
AG-D1	AGRICULTURAL IMPROVEMENTS AND STRUCTURES LESS DWELLINGS AND AUTOMOBILE GARAGES ON CITY OR TOWN LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL.	0	0
NA-D1	DWELLINGS AND AUTOMOBILE GARAGES ON CITY OR TOWN LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL.	0	0
AG-DC	CITY OR TOWN LOTS AND ACREAGES IMPROVED OR UNIMPROVED CLASSIFIED AS AGRICULTURAL FOR COMMERCIAL USE.	0	0
AG-DC2	IMPROVEMENTS AND STRUCTURES CLASSIFIED AS AGRICULTURAL ON CITY OR TOWN LOTS AND ACREAGES.	0	0
NA-D	LOTS AND ACREAGES IN CITY OR TOWN.	544,655	541,975
NA-D1	IMPROVEMENTS AND STRUCTURES ON CITY OR TOWN LOTS AND ACREAGES.	1,965,080	1,985,425
NA-DC	CITY OR TOWN LOTS AND ACREAGES IMPROVED OR UNIMPROVED, UNDER COMMERCIAL USE.	122,260	121,345
NA-DC2	IMPROVEMENTS AND STRUCTURES ON CITY OR TOWN LOTS AND ACREAGES UNDER COMMERCIAL USE.	677,610	684,650
NA-M	MINERAL INTERESTS	0	0
AG-LS1	IMPROVEMENTS AND STRUCTURES CLASSIFIED AS AGRICULTURAL WITHIN CORPORATE LIMITS ON LEASED SITE LAND.	0	0
AG-LSO1	IMPROVEMENTS AND STRUCTURES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS ON LEASED SITE LAND.	0	0
AG-LS2	IMPROVEMENTS AND STRUCTURES CLASSIFIED AS AGRICULTURAL WITHIN CORPORATE LIMITS ON LEASED SITE LAND, UNDER COMMERCIAL USE.	0	0
AG-LSO2	IMPROVEMENTS AND STRUCTURES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS ON LEASED SITE LAND, UNDER COMMERCIAL USE.	0	0
NA-LS1	IMPROVEMENTS AND STRUCTURES WITHIN CORPORATE LIMITS ON LEASED SITE LAND.	2,500	0
NA-LSO1	IMPROVEMENTS AND STRUCTURES WITHOUT CORPORATE LIMITS ON LEASED SITE LAND.	0	0
NA-LS2	IMPROVEMENTS AND STRUCTURES WITHIN CORPORATE LIMITS ON LEASED SITE LAND UNDER COMMERCIAL USE.	5,280	5,280
NA-LSO2	IMPROVEMENTS AND STRUCTURES WITHOUT CORPORATE LIMITS ON LEASED SITE LAND UNDER COMMERCIAL USE.	760	720
	TOTAL ASSESSED LESS EXEMPTIONS	53,225,290	38,946,970
	EXEMPTIONS	1,264,720	1,278,685

1987 RECAP INFORMATION - TAXES PAYABLE 1988 COUNTY: MELLETTE

	TAXABLE VALUATION	LEVY	AMOUNT OF TAX
AG LANDS-OUTSIDE CORPORATE LIMITS	19,163,362		734,727.93
NON AG LANDS-OUTSIDE CORPORATE LIMITS	799,800		41,035.49
AG LOTS-WITHIN CORPORATE LIMITS	0		0.00
NON AG LOTS-WITHIN CORPORATE LIMITS	1,326,954		78,260.98
TOTAL REAL PROPERTY	21,290,116		854,024.40
RAILROAD	0		0.00
TELEGRAPH	0		0.00
ELECTRIC, LIGHT, GAS, WATER, ETC.	5,385		244.32
TELEPHONE-WITHIN CORPORATE LIMITS	0		0.00
TOTAL REAL PROPERTY PLUS UTILITIES	21,295,501		854,268.72
TELEPHONE-WITHOUT CORPORATE LIMITS	17,682	38.86	687.12
SPECIAL ASSESSMENTS			0.00
TOTAL TAXES FOR MELLETTE COUNTY			854,955.84
COUNTY GENERAL	21,295,501	13.07	278,332.20
SNOW REMOVAL		0.30	6,388.65
ROAD AND BRIDGE RESERVE		0.00	0.00
COURTHOUSE		0.00	0.00
AG BUILDING		0.00	0.00
HOSPITAL		2.00	42,591.00
BONDS		0.00	0.00
	0	0.00	0.00
	0	0.00	0.00
	0	0.00	0.00
SUBTOTAL	21,295,501	15.37	327,311.85
SECONDARY ROAD	7,393,003	0.16	1,182.88
FIREFIGHTING	19,968,547	0.25	4,992.14
RAILROAD AUTHORITY	0	0.00	0.00
AIRPORT AUTHORITY	0	0.00	0.00
TELEPHONE-WITHOUT CORPORATE LIMITS	17,682	38.86	687.12
SPECIAL ASSESSMENTS			0.00
TOTAL TAXES - COUNTY PURPOSES			334,173.99
OTHER ENTITIES			
WATER DISTRICTS	0	0.00	0.00
RURAL FIRE	0	0.00	0.00
OTHER	0		0.00
TOWNSHIPS	12,575,544		21,827.17

Individual Townships, their levies and taxes are listed in another section of this report)

CITIES NAME	SCHOOL DISTRICT			
WHITE RIVER	47-1	1,254,180	13.43	16,843.64
WOOD	47-2	72,774	13.74	999.91
TOTAL - CITIES		1,326,954		17,843.55

(! INDICATES TAXABLE VALUES ADJUSTED FOR CITY PURPOSES ONLY)

SCHOOL DISTRICTS

NAME	NUMBER	AG	NON AG	AG LEVY	NA-LEVY	
* JONES	37-3	168,244	55,630	21.08	29.81	5,204.92
WHITE RIVER	47-1	12,336,536	1,786,099	20.25	29.59	302,665.52
WOOD	47-2	6,675,602	325,656	24.00	40.00	173,240.69
TOTAL - SCHOOLS		19,180,382	2,167,385			481,111.13

(* INDICATES OVERLAPPING SCHOOL DISTRICT - TAXABLE VALUES ADJUSTED FOR SCHOOL PURPOSES ONLY)

TOTAL TAXES IN MELLETTE COUNTY 854,955.84

MOBILE HOME INFORMATION

NUMBER REGISTERED:	114	FULL AND TRUE VALUATION:	601,481.00
TAXABLE VALUE:	163,320.43	TAXES ON MOBILE HOMES:	8,450.46

PERCENT OF TOTAL TAXES RECEIVED BY:

COUNTY:	39.09	SCHOOL:	56.27	CITIES:	2.09
TOWNSHIPS:	2.55	WATER DISTRICTS:	0.00	RURAL FIRE DISTRICTS:	0.00
		OTHER DISTRICTS:	0.00		

COUNTY MINER

		1987 VALUATIONS	1988 VALUATIONS
AG-A	LAND CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS	60,692,522	60,674,211
AG-A1	IMPROVEMENTS AND STRUCTURES ON LAND CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS, LESS DWELLINGS AND AUTOMOBILE GARAGES.	2,710,905	2,786,786
NA-A1	DWELLINGS AND AUTOMOBILE GARAGES ON LAND CLASSIFED AS AGRICULTURAL WITHOUT CORPORATE LIMITS.	4,106,705	4,101,585
AG-AC	LAND CLASSIFIED AS AGRILCULTURAL WITHOUT CORPORATE LIMITS, UNDER COMMERCIAL USE	0	0
NA-AC2	IMPROVEMENTS AND STRUCTURES ON LAND CLASSIFIED AS AGRICULTURAL UNDER COMMERCIAL USE.	22,486	22,486
AG-C	PLATTED LOTS AND ACREAGES WITHOUT CORPORATE LIMITS CLASSIFIED AS AGRICULTURAL	159,310	157,539
AG-C1	IMPROVEMENTS AND STRUCTURES ON PLATTED LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS, LESS DWELLINGS AND AUTOMOBILE GARAGES	598,907	583,665
NA-C1	DWELLINGS AND AUTOMOBILE GARAGES ON PLATTED LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS.	239,108	255,663
AG-CC	PLATTED LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS IMPROVED OR UNIMPROVED, UNDER COMMERCIAL USE.	0	0
AG-CC2	IMPROVEMENTS AND STRUCTURES ON PLATTED LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS UNDER COMMERCIAL USE.	0	0
NA-C	PLATTED LOTS AND ACREAGES WITHOUT CORPORATE LIMITS.	119,510	120,769
NA-C1	IMPROVEMENTS AND STRUCTURES ON PLATTED LOTS AND ACREAGES WITHOUT CORPORATE LIMITS.	540,136	541,207
NA-CC	PLATTED LOTS AND ACREAGES WITHOUT CORPORATE LIMITS IMPROVED OR UNIMPROVED, UNDER COMMERCIAL USE.	52,569	57,810
NA-CC2	IMPROVEMENTS AND STRUCTURES ON PLATTED LOTS AND ACREAGES WITHOUT CORPORATE LIMITS, UNDER COMMERCIAL USE.	356,271	364,886
AG-D	CITY OR TOWN LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL.	578,378	579,795
AG-D1	AGRICULTURAL IMPROVEMENTS AND STRUCTURES LESS DWELLINGS AND AUTOMOBILE GARAGES ON CITY OR TOWN LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL.	16,748	16,748
NA-D1	DWELLINGS AND AUTOMOBILE GARAGES ON CITY OR TOWN LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL.	71,961	71,961
AG-DC	CITY OR TOWN LOTS AND ACREAGES IMPROVED OR UNIMPROVED CLASSIFIED AS AGRICULTURAL FOR COMMERCIAL USE.	0	0
AG-DC2	IMPROVEMENTS AND STRUCTURES CLASSIFIED AS AGRICULTURAL ON CITY OR TOWN LOTS AND ACREAGES.	0	0
NA-D	LOTS AND ACREAGES IN CITY OR TOWN.	524,736	527,828
NA-D1	IMPROVEMENTS AND STRUCTURES ON CITY OR TOWN LOTS AND ACREAGES.	7,234,121	7,243,340
NA-DC	CITY OR TOWN LOTS AND ACREAGES IMPROVED OR UNIMPROVED, UNDER COMMERCIAL USE.	221,574	269,789
NA-DC2	IMPROVEMENTS AND STRUCTURES ON CITY OR TOWN LOTS AND ACREAGES UNDER COMMERCIAL USE.	2,485,593	2,873,725
NA-M	MINERAL INTERESTS	0	0
AG-LS1	IMPROVEMENTS AND STRUCTURES CLASSIFIED AS AGRICULTURAL WITHIN CORPORATE LIMITS ON LEASED SITE LAND.	968	968
AG-LSO1	IMPROVEMENTS AND STRUCTURES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS ON LEASED SITE LAND.	114,833	115,212
AG-LS2	IMPROVEMENTS AND STRUCTURES CLASSIFIED AS AGRICULTURAL WITHIN CORPORATE LIMITS ON LEASED SITE LAND, UNDER COMMERCIAL USE.	0	0
AG-LSO2	IMPROVEMENTS AND STRUCTURES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS ON LEASED SITE LAND, UNDER COMMERCIAL USE.	0	0
NA-LS1	IMPROVEMENTS AND STRUCTURES WITHIN CORPORATE LIMITS ON LEASED SITE LAND.	7,483	7,125
NA-LSO1	IMPROVEMENTS AND STRUCTURES WITHOUT CORPORATE LIMITS ON LEASED SITE LAND.	12,703	12,703
NA-LS2	IMPROVEMENTS AND STRUCTURES WITHIN CORPORATE LIMITS ON LEASED SITE LAND UNDER COMMERCIAL USE.	299,527	309,048
NA-LSO2	IMPROVEMENTS AND STRUCTURES WITHOUT CORPORATE LIMITS ON LEASED SITE LAND UNDER COMMERCIAL USE.	93,368	94,243
	TOTAL ASSESSED LESS EXEMPTIONS	81,260,422	81,789,092
	EXEMPTIONS	4,020,640	4,052,385

	TAXABLE VALUATION	LEVY	AMOUNT OF TAX
AG LANDS-OUTSIDE CORPORATE LIMITS	38,565,917		1,494,185.88
NON AG LANDS-OUTSIDE CORPORATE LIMITS	3,325,716		149,488.30
AG LOTS-WITHIN CORPORATE LIMITS	357,657		16,156.95
NON AG LOTS-WITHIN CORPORATE LIMITS	6,457,453		407,256.51
TOTAL REAL PROPERTY	48,706,743		2,067,087.64
RAILROAD	0		0.00
TELEGRAPH	0		0.00
ELECTRIC, LIGHT, GAS, WATER, ETC.	427,540		22,613.14
TELEPHONE-WITHIN CORPORATE LIMITS	330,264		19,775.93
TOTAL REAL PROPERTY PLUS UTILITIES	49,464,547		2,109,476.71
TELEPHONE-WITHOUT CORPORATE LIMITS	497,596	39.28	19,545.57
SPECIAL ASSESSMENTS			2,515.00
TOTAL TAXES FOR MINER COUNTY			2,131,537.28
COUNTY GENERAL	49,464,547	15.49	766,205.89
SNOW REMOVAL		0.00	0.00
ROAD AND BRIDGE RESERVE		0.19	9,398.26
COURTHOUSE		0.71	35,119.83
AG BUILDING		0.00	0.00
HOSPITAL		0.00	0.00
BONDS		0.00	0.00
	0	0.00	0.00
	0	0.00	0.00
	0	0.00	0.00
SUBTOTAL	49,464,547	16.39	810,723.98
SECONDARY ROAD	0	0.00	0.00
FIREFIGHTING	0	0.00	0.00
RAILROAD AUTHORITY	0	0.00	0.00
AIRPORT AUTHORITY	0	0.00	0.00
TELEPHONE-WITHOUT CORPORATE LIMITS	497,596	39.28	19,545.57
SPECIAL ASSESSMENTS			2,515.00
TOTAL TAXES - COUNTY PURPOSES			832,784.55
OTHER ENTITIES			
WATER DISTRICTS	30,633,199	0.06	1,837.99
RURAL FIRE	0	0.00	0.00
OTHER	0		0.00
TOWNSHIPS	42,173,527		156,860.57

Individual Townships, their levies and taxes are listed in another section of this report)

CITIES NAME	SCHOOL DISTRICT			
CANOVA	48-3	527,885	44.99	23,749.55
CARTHAGE	48-2	951,173	19.66	18,700.06
HOWARD	48-3	5,427,232	18.46	100,186.70
ROSWELL	48-3	122,337	10.63	1,300.45
VILAS	48-3	262,393	3.81	999.72
TOTAL - CITIES		7,291,020		144,936.48

(! INDICATES TAXABLE VALUES ADJUSTED FOR CITY PURPOSES ONLY)

SCHOOL DISTRICTS

NAME	NUMBER	AG	NON AG	AG LEVY	NA LEVY	
* HANSON	30-1	430,612	37,791	26.03	37.06	12,609.34
* OLDHAM	38-4	710,534	17,390	21.41	32.02	15,769.37
* RAMONA	39-3	142,861	5,913	30.15	46.05	4,579.55
* SALEM	43-3	689,370	67,282	23.20	35.55	18,385.26
CARTHAGE	48-2	5,494,283	1,092,552	25.33	40.28	183,178.24
HOWARD	48-3	29,221,540	9,176,854	17.52	24.10	733,123.69
* ARTESIAN	55-1	1,132,734	35,162	23.13	36.18	27,472.24
TOTAL - SCHOOLS		37,821,934	10,432,944			995,117.69

(* INDICATES OVERLAPPING SCHOOL DISTRICT - TAXABLE VALUES ADJUSTED FOR SCHOOL PURPOSES ONLY)

TOTAL TAXES IN MINER COUNTY 2,131,537.28

MOBILE HOME INFORMATION

NUMBER REGISTERED:	45	FULL AND TRUE VALUATION:	281,188.00
TAXABLE VALUE:	126,930.00	TAXES ON MOBILE HOMES:	5,763.10

PERCENT OF TOTAL TAXES RECEIVED BY:

COUNTY:	39.07	SCHOOL:	46.69	CITIES:	6.80
TOWNSHIPS:	7.36	WATER DISTRICTS:	0.09	RURAL FIRE DISTRICTS:	0.00
		OTHER DISTRICTS:	0.00		

COUNTY MINNEHAHA

		1987 VALUATIONS	1988 VALUATIONS
AG-A	LAND CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS	172,187,582	219,322,931
AG-A1	IMPROVEMENTS AND STRUCTURES ON LAND CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS, LESS DWELLINGS AND AUTOMOBILE GARAGES.	11,204,354	10,474,094
NA-A1	DWELLINGS AND AUTOMOBILE GARAGES ON LAND CLASSIFED AS AGRICULTURAL WITHOUT CORPORATE LIMITS.	23,947,314	41,656,567
AG-AC	LAND CLASSIFIED AS AGRILCULTURAL WITHOUT CORPORATE LIMITS, UNDER COMMERCIAL USE	65,600	102,315
NA-AC2	IMPROVEMENTS AND STRUCTURES ON LAND CLASSIFIED AS AGRICULTURAL UNDER COMMERCIAL USE.	97,514	55,112
AG-C	PLATTED LOTS AND ACREAGES WITHOUT CORPORATE LIMITS CLASSIFIED AS AGRICULTURAL	4,845,942	7,165,027
AG-C1	IMPROVEMENTS AND STRUCTURES ON PLATTED LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS, LESS DWELLINGS AND AUTOMOBILE GARAGES	939,948	1,057,533
NA-C1	DWELLINGS AND AUTOMOBILE GARAGES ON PLATTED LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS.	8,940,835	14,252,592
AG-CC	PLATTED LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS IMPROVED OR UNIMPROVED, UNDER COMMERCIAL USE.	117,441	159,585
AG-CC2	IMPROVEMENTS AND STRUCTURES ON PLATTED LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS UNDER COMMERCIAL USE.	82,455	142,001
NA-C	PLATTED LOTS AND ACREAGES WITHOUT CORPORATE LIMITS.	6,342,719	16,877,608
NA-C1	IMPROVEMENTS AND STRUCTURES ON PLATTED LOTS AND ACREAGES WITHOUT CORPORATE LIMITS.	64,683,308	93,872,610
NA-CC	PLATTED LOTS AND ACREAGES WITHOUT CORPORATE LIMITS IMPROVED OR UNIMPROVED, UNDER COMMERCIAL USE.	1,580,437	2,501,877
NA-CC2	IMPROVEMENTS AND STRUCTURES ON PLATTED LOTS AND ACREAGES WITHOUT CORPORATE LIMITS, UNDER COMMERCIAL USE.	6,970,175	11,645,020
AG-D	CITY OR TOWN LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL.	2,881,030	4,826,742
AG-D1	AGRICULTURAL IMPROVEMENTS AND STRUCTURES LESS DWELLINGS AND AUTOMOBILE GARAGES ON CITY OR TOWN LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL.	183,200	153,237
NA-D1	DWELLINGS AND AUTOMOBILE GARAGES ON CITY OR TOWN LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL.	763,922	1,314,932
AG-DC	CITY OR TOWN LOTS AND ACREAGES IMPROVED OR UNIMPROVED CLASSIFIED AS AGRICULTURAL FOR COMMERCIAL USE.	288,485	456,336
AG-DC2	IMPROVEMENTS AND STRUCTURES CLASSIFIED AS AGRICULTURAL ON CITY OR TOWN LOTS AND ACREAGES.	0	0
NA-D	LOTS AND ACREAGES IN CITY OR TOWN.	151,246,692	286,140,154
NA-D1	IMPROVEMENTS AND STRUCTURES ON CITY OR TOWN LOTS AND ACREAGES.	815,881,245	1,213,316,422
NA-DC	CITY OR TOWN LOTS AND ACREAGES IMPROVED OR UNIMPROVED, UNDER COMMERCIAL USE.	99,731,907	173,402,028
NA-DC2	IMPROVEMENTS AND STRUCTURES ON CITY OR TOWN LOTS AND ACREAGES UNDER COMMERCIAL USE.	389,671,756	647,712,689
NA-M	MINERAL INTERESTS	0	0
AG-LS1	IMPROVEMENTS AND STRUCTURES CLASSIFIED AS AGRICULTURAL WITHIN CORPORATE LIMITS ON LEASED SITE LAND.	0	0
AG-LSO1	IMPROVEMENTS AND STRUCTURES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS ON LEASED SITE LAND.	89,584	156,496
AG-LS2	IMPROVEMENTS AND STRUCTURES CLASSIFIED AS AGRICULTURAL WITHIN CORPORATE LIMITS ON LEASED SITE LAND, UNDER COMMERCIAL USE.	2,280	4,000
AG-LSO2	IMPROVEMENTS AND STRUCTURES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS ON LEASED SITE LAND, UNDER COMMERCIAL USE.	71,734	47,490
NA-LS1	IMPROVEMENTS AND STRUCTURES WITHIN CORPORATE LIMITS ON LEASED SITE LAND.	7,590	7,230
NA-LSO1	IMPROVEMENTS AND STRUCTURES WITHOUT CORPORATE LIMITS ON LEASED SITE LAND.	37,127	77,270
NA-LS2	IMPROVEMENTS AND STRUCTURES WITHIN CORPORATE LIMITS ON LEASED SITE LAND UNDER COMMERCIAL USE.	7,973,659	11,829,607
NA-LSO2	IMPROVEMENTS AND STRUCTURES WITHOUT CORPORATE LIMITS ON LEASED SITE LAND UNDER COMMERCIAL USE.	704,176	1,529,956
	TOTAL ASSESSED LESS EXEMPTIONS	1,771,540,011	2,760,259,461
	EXEMPTIONS	13,634,234	12,892,404

1987 RECAP INFORMATION - TAXES PAYABLE 1988 COUNTY: MINNEHAHA

	TAXABLE VALUATION	LEVY	AMOUNT OF TAX
AG LANDS-OUTSIDE CORPORATE LIMITS	108,074,912		4,085,285.24
NON AG LANDS-OUTSIDE CORPORATE LIMITS	64,583,253		3,461,605.89
AG LOTS-WITHIN CORPORATE LIMITS	1,912,367		90,238.01
NON AG LOTS-WITHIN CORPORATE LIMITS	835,211,275		55,064,371.87
TOTAL REAL PROPERTY	1,009,781,807		62,701,501.01
RAILROAD	166,897		10,868.55
TELEGRAPH	22,159		1,459.62
ELECTRIC, LIGHT, GAS, WATER, ETC.	41,329,779		2,568,768.29
TELEPHONE-WITHIN CORPORATE LIMITS	40,547,221		2,671,106.45
TOTAL REAL PROPERTY PLUS UTILITIES	1,091,847,863		67,953,703.92
TELEPHONE-WITHOUT CORPORATE LIMITS	3,187,836	44.59	142,145.60
SPECIAL ASSESSMENTS			1,808,856.91
TOTAL TAXES FOR MINNEHAHA COUNTY			69,904,706.43
COUNTY GENERAL	1,091,847,863	5.44	5,939,652.37
SNOW REMOVAL		0.00	0.00
ROAD AND BRIDGE RESERVE		0.00	0.00
COURTHOUSE		0.14	152,858.70
AG BUILDING		0.00	0.00
HOSPITAL		0.00	0.00
BONDS		0.00	0.00
LIBRARY	233,803,311	0.93	217,437.08
	0	0.00	0.00
	0	0.00	0.00
SUBTOTAL	1,091,847,863	6.51	6,309,948.15
SECONDARY ROAD	0	0.00	0.00
FIREFIGHTING	247,174,877	0.33	81,567.71
RAILROAD AUTHORITY	0	0.00	0.00
AIRPORT AUTHORITY	0	0.00	0.00
TELEPHONE-WITHOUT CORPORATE LIMITS	3,187,836	44.59	142,145.60
SPECIAL ASSESSMENTS			1,808,856.91
TOTAL TAXES - COUNTY PURPOSES			8,342,518.37
OTHER ENTITIES			
WATER DISTRICTS	1,091,847,863	0.08	87,347.83
RURAL FIRE	0	0.00	0.00
OTHER	0		0.00
TOWNSHIPS	187,404,909		263,790.61

Individual Townships, their levies and taxes are listed in another section of this report)

CITIES NAME	SCHOOL DISTRICT			
BALTIC	49-1	3,100,029	15.52	48,112.44
BALTIC 103-49 RS	49-1	23,363	2.49	58.17
BALTIC 104-49 RS	49-1	10,891	0.00	0.00
BRANDON	49-2	20,128,448	8.94	179,948.32
COLTON	49-6	3,619,456	16.49	59,684.84
CROOKS	49-6	3,533,838	9.35	33,041.38
DELL RAPIDS	49-3	13,371,566	22.17	296,447.61
GARRETSON	49-4	4,700,503	24.26	114,034.21
HARTFORD	49-7	5,202,254	19.90	103,524.85
HUMBOLDT	49-7	2,165,388	22.24	48,158.23
SHERMAN	49-4	379,193	15.82	5,998.84
SIOUX FALLS	49-5	844,090,825	14.19	11,977,648.80
SIOUX FALLS 101-49RS	49-5	391,268	1.11	434.31
SIOUX FALLS 101-50RS	49-5	158,390	1.41	223.33
SIOUX FALLS 102-49RS	49-5	32,503	2.56	83.21
VALLEY SPRINGS	49-2	3,535,039	16.38	57,903.93
TOTAL - CITIES		904,442,954		12,925,302.47

(! INDICATES TAXABLE VALUES ADJUSTED FOR CITY PURPOSES ONLY)

SCHOOL DISTRICTS NAME	NUMBER	AG	NON AG	AG LEVY	NA LEVY	
* CHESTER	39-1	2,131,599	330,885	27.51	43.37	72,990.77
* CANTON	41-1	0	2,504	28.42	43.25	108.30
* HARRISBURG	41-2	0	17,351	30.67	43.47	754.25
* LENNOX	41-4	1,303,380	1,429,073	30.83	46.69	106,906.63
* MONTROSE	43-2	2,282,720	280,897	21.58	31.99	58,247.00
BALTIC	49-1	7,708,229	5,716,273	39.39	50.32	591,270.00
BRANDON VALLEY	49-2	17,429,360	58,994,774	32.34	47.45	3,362,967.53
DELL RAPIDS	49-3	14,170,464	17,616,199	27.06	39.12	1,072,598.46
GARRETSON	49-4	13,287,560	8,437,153	30.69	46.26	798,097.92
SIOUX FALLS	49-5	4,614,794	855,072,848	30.50	46.00	39,474,102.23
TRI-VALLEY	49-6	21,435,098	13,062,677	29.09	41.19	1,161,598.67
WEST CENTRAL	49-7	19,674,287	19,554,649	29.78	43.84	1,443,176.08
* HERMANSON	50-4	1,738,647	139,723	17.16	24.59	33,270.97
* PARKER	60-4	2,281,342	910,694	30.02	45.21	109,658.37
TOTAL - SCHOOLS		108,057,480	981,565,700			48,285,747.18

(* INDICATES OVERLAPPING SCHOOL DISTRICT - TAXABLE VALUES ADJUSTED FOR SCHOOL PURPOSES ONLY)

TOTAL TAXES IN MINNEHAHA COUNTY	69,904,706.46

MOBILE HOME INFORMATION

NUMBER REGISTERED:	2,609	FULL AND TRUE VALUATION:	22,121,564.00
TAXABLE VALUE:	12,166,860.00	TAXES ON MOBILE HOMES:	475,382.53

PERCENT OF TOTAL TAXES RECEIVED BY:

COUNTY:	11.93	SCHOOL:	69.07	CITIES:	18.49
TOWNSHIPS:	0.38	WATER DISTRICTS:	0.12	RURAL FIRE DISTRICTS:	0.00
		OTHER DISTRICTS:	0.00		

COUNTY MOODY

		1987 VALUATIONS	1988 VALUATIONS
AG-A	LAND CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS	107,709,835	107,609,160
AG-A1	IMPROVEMENTS AND STRUCTURES ON LAND CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS, LESS DWELLINGS AND AUTOMOBILE GARAGES.	2,703,370	2,861,710
NA-A1	DWELLINGS AND AUTOMOBILE GARAGES ON LAND CLASSIFED AS AGRICULTURAL WITHOUT CORPORATE LIMITS.	8,050,565	7,930,145
AG-AC	LAND CLASSIFIED AS AGRILCULTURAL WITHOUT CORPORATE LIMITS, UNDER COMMERCIAL USE	0	0
NA-AC2	IMPROVEMENTS AND STRUCTURES ON LAND CLASSIFIED AS AGRICULTURAL UNDER COMMERCIAL USE.	0	0
AG-C	PLATTED LOTS AND ACREAGES WITHOUT CORPORATE LIMITS CLASSIFIED AS AGRICULTURAL	248,650	276,265
AG-C1	IMPROVEMENTS AND STRUCTURES ON PLATTED LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS, LESS DWELLINGS AND AUTOMOBILE GARAGES	38,315	64,025
NA-C1	DWELLINGS AND AUTOMOBILE GARAGES ON PLATTED LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS.	882,960	880,575
AG-CC	PLATTED LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS IMPROVED OR UNIMPROVED, UNDER COMMERCIAL USE.	6,000	6,000
AG-CC2	IMPROVEMENTS AND STRUCTURES ON PLATTED LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS UNDER COMMERCIAL USE.	143,280	143,280
NA-C	PLATTED LOTS AND ACREAGES WITHOUT CORPORATE LIMITS.	398,880	409,200
NA-C1	IMPROVEMENTS AND STRUCTURES ON PLATTED LOTS AND ACREAGES WITHOUT CORPORATE LIMITS.	1,785,760	1,959,655
NA-CC	PLATTED LOTS AND ACREAGES WITHOUT CORPORATE LIMITS IMPROVED OR UNIMPROVED, UNDER COMMERCIAL USE.	161,290	159,315
NA-CC2	IMPROVEMENTS AND STRUCTURES ON PLATTED LOTS AND ACREAGES WITHOUT CORPORATE LIMITS, UNDER COMMERCIAL USE.	1,287,265	1,285,135
AG-D	CITY OR TOWN LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL.	411,070	408,750
AG-D1	AGRICULTURAL IMPROVEMENTS AND STRUCTURES LESS DWELLINGS AND AUTOMOBILE GARAGES ON CITY OR TOWN LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL.	5,060	4,860
NA-D1	DWELLINGS AND AUTOMOBILE GARAGES ON CITY OR TOWN LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL.	104,515	78,225
AG-DC	CITY OR TOWN LOTS AND ACREAGES IMPROVED OR UNIMPROVED CLASSIFIED AS AGRICULTURAL FOR COMMERCIAL USE.	0	0
AG-DC2	IMPROVEMENTS AND STRUCTURES CLASSIFIED AS AGRICULTURAL ON CITY OR TOWN LOTS AND ACREAGES.	0	0
NA-D	LOTS AND ACREAGES IN CITY OR TOWN.	1,416,300	1,419,520
NA-D1	IMPROVEMENTS AND STRUCTURES ON CITY OR TOWN LOTS AND ACREAGES.	14,436,875	14,650,365
NA-DC	CITY OR TOWN LOTS AND ACREAGES IMPROVED OR UNIMPROVED, UNDER COMMERCIAL USE.	452,085	451,610
NA-DC2	IMPROVEMENTS AND STRUCTURES ON CITY OR TOWN LOTS AND ACREAGES UNDER COMMERCIAL USE.	6,816,420	6,860,430
NA-M	MINERAL INTERESTS	0	0
AG-LS1	IMPROVEMENTS AND STRUCTURES CLASSIFIED AS AGRICULTURAL WITHIN CORPORATE LIMITS ON LEASED SITE LAND.	0	0
AG-LSO1	IMPROVEMENTS AND STRUCTURES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS ON LEASED SITE LAND.	15,240	15,240
AG-LS2	IMPROVEMENTS AND STRUCTURES CLASSIFIED AS AGRICULTURAL WITHIN CORPORATE LIMITS ON LEASED SITE LAND, UNDER COMMERCIAL USE.	0	0
AG-LSO2	IMPROVEMENTS AND STRUCTURES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS ON LEASED SITE LAND, UNDER COMMERCIAL USE.	0	0
NA-LS1	IMPROVEMENTS AND STRUCTURES WITHIN CORPORATE LIMITS ON LEASED SITE LAND.	0	0
NA-LSO1	IMPROVEMENTS AND STRUCTURES WITHOUT CORPORATE LIMITS ON LEASED SITE LAND.	0	0
NA-LS2	IMPROVEMENTS AND STRUCTURES WITHIN CORPORATE LIMITS ON LEASED SITE LAND UNDER COMMERCIAL USE.	64,890	60,790
NA-LSO2	IMPROVEMENTS AND STRUCTURES WITHOUT CORPORATE LIMITS ON LEASED SITE LAND UNDER COMMERCIAL USE.	16,235	16,235
	TOTAL ASSESSED LESS EXEMPTIONS	147,154,860	147,550,490
	EXEMPTIONS	6,509,290	6,309,705

1987 RECAP INFORMATION - TAXES PAYABLE 1988 COUNTY: MOODY

	TAXABLE VALUATION	LEVY	AMOUNT OF TAX
AG LANDS-OUTSIDE CORPORATE LIMITS	55,433,038		2,442,153.00
NON AG LANDS-OUTSIDE CORPORATE LIMITS	6,291,588		381,715.00
AG LOTS-WITHIN CORPORATE LIMITS	208,076		11,690.00
NON AG LOTS-WITHIN CORPORATE LIMITS	11,646,185		874,087.00
TOTAL REAL PROPERTY	73,578,887		3,709,645.00
RAILROAD	0		0.00
TELEGRAPH	567		32.00
ELECTRIC, LIGHT, GAS, WATER, ETC.	558,350		36,359.00
TELEPHONE-WITHIN CORPORATE LIMITS	569,060		39,946.00
TOTAL REAL PROPERTY PLUS UTILITIES	74,706,864		3,785,982.00
TELEPHONE-WITHOUT CORPORATE LIMITS	429,348	45.81	19,668.00
SPECIAL ASSESSMENTS			0.00
TOTAL TAXES FOR MOODY COUNTY			3,805,650.00
COUNTY GENERAL	74,706,864	9.71	725,404.00
SNOW REMOVAL		0.00	0.00
ROAD AND BRIDGE RESERVE		0.55	41,089.00
COURTHOUSE		0.29	21,665.00
AG BUILDING		0.00	0.00
HOSPITAL		0.00	0.00
BONDS		0.00	0.00
	0	0.00	0.00
	0	0.00	0.00
	0	0.00	0.00
SUBTOTAL	74,706,864	10.55	788,158.00
SECONDARY ROAD	0	0.00	0.00
FIREFIGHTING	62,080,787	0.56	34,765.00
RAILROAD AUTHORITY	0	0.00	0.00
AIRPORT AUTHORITY	0	0.00	0.00
TELEPHONE-WITHOUT CORPORATE LIMITS	429,348	45.81	19,668.00
SPECIAL ASSESSMENTS			0.00
TOTAL TAXES - COUNTY PURPOSES			842,591.00
OTHER ENTITIES			
WATER DISTRICTS	74,706,864	0.10	7,471.00
RURAL FIRE	0	0.00	0.00
OTHER	0		0.00
TOWNSHIPS	62,080,787		300,120.00

Individual Townships, their levies and taxes are listed in another section of this report)

CITIES NAME	SCHOOL DISTRICT			
COLMAN	50-1	2,436,172	7.80	19,002.00
EGAN	50-2	720,011	34.97	25,878.00
FLANDREAU	50-3	8,689,260	26.70	232,003.00
TRENT	50-3	629,142	18.60	11,702.00
WARD	50-3	131,492	33.28	4,376.00
TOTAL - CITIES		12,626,077		292,961.00

(! INDICATES TAXABLE VALUES ADJUSTED FOR CITY PURPOSES ONLY)

SCHOOL DISTRICTS

NAME	NUMBER	AG	NON AG	AG LEVY	NA LEVY	
* CHESTER	39-1	1,371,315	136,599	27.51	43.37	43,649.00
* RUTLAND	39-4	1,525,937	149,448	28.23	43.79	49,621.00
* DELL RAPIDS	49-3	9,231,758	1,221,596	27.06	39.12	297,600.00
* BROOKINGS	5-1	1,461,246	689,775	30.84	46.63	77,228.00
* ELKTON	5-3	1,248,423	145,637	30.04	43.82	43,885.00
* SIOUX VALLEY	5-5	31,205	356	31.42	46.46	997.00
COLMAN	50-1	7,567,226	3,815,050	28.21	38.74	361,266.00
EGAN	50-2	7,691,341	1,341,975	26.50	40.59	258,997.00
FLANDREAU	50-3	24,701,583	11,956,953	27.57	41.55	1,190,526.00
HERMANSON	50-4	1,988,779	187,510	17.16	24.59	38,738.00
TOTAL - SCHOOLS		56,818,813	19,644,899			2,362,507.00

(* INDICATES OVERLAPPING SCHOOL DISTRICT - TAXABLE VALUES ADJUSTED FOR SCHOOL PURPOSES ONLY)

TOTAL TAXES IN MOODY COUNTY 3,805,650.00

MOBILE HOME INFORMATION

NUMBER REGISTERED: 129 FULL AND TRUE VALUATION: 777,069.00
TAXABLE VALUE: 230,012.00 TAXES ON MOBILE HOMES: 16,272.10

PERCENT OF TOTAL TAXES RECEIVED BY:

COUNTY: 22.14 SCHOOL: 62.08 CITIES: 7.70
TOWNSHIPS: 7.89 WATER DISTRICTS: 0.20 RURAL FIRE DISTRICTS: 0.00
OTHER DISTRICTS: 0.00

COUNTY PENNINGTON

		1987 VALUATIONS	1988 VALUATIONS
AG-A	LAND CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS	59,046,123	58,809,551
AG-A1	IMPROVEMENTS AND STRUCTURES ON LAND CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS, LESS DWELLINGS AND AUTOMOBILE GARAGES.	1,603,438	1,571,608
NA-A1	DWELLINGS AND AUTOMOBILE GARAGES ON LAND CLASSIFED AS AGRICULTURAL WITHOUT CORPORATE LIMITS.	9,032,220	8,953,187
AG-AC	LAND CLASSIFIED AS AGRILCULTURAL WITHOUT CORPORATE LIMITS, UNDER COMMERCIAL USE	0	0
NA-AC2	IMPROVEMENTS AND STRUCTURES ON LAND CLASSIFIED AS AGRICULTURAL UNDER COMMERCIAL USE.	0	0
AG-C	PLATTED LOTS AND ACREAGES WITHOUT CORPORATE LIMITS CLASSIFIED AS AGRICULTURAL	3,220,724	3,207,897
AG-C1	IMPROVEMENTS AND STRUCTURES ON PLATTED LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS, LESS DWELLINGS AND AUTOMOBILE GARAGES	223,365	424,339
NA-C1	DWELLINGS AND AUTOMOBILE GARAGES ON PLATTED LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS.	7,707,555	8,301,498
AG-CC	PLATTED LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS IMPROVED OR UNIMPROVED, UNDER COMMERCIAL USE.	3,839	23,329
AG-CC2	IMPROVEMENTS AND STRUCTURES ON PLATTED LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS UNDER COMMERCIAL USE.	12,925	22,925
NA-C	PLATTED LOTS AND ACREAGES WITHOUT CORPORATE LIMITS.	46,948,498	47,597,918
NA-C1	IMPROVEMENTS AND STRUCTURES ON PLATTED LOTS AND ACREAGES WITHOUT CORPORATE LIMITS.	146,513,073	151,179,505
NA-CC	PLATTED LOTS AND ACREAGES WITHOUT CORPORATE LIMITS IMPROVED OR UNIMPROVED, UNDER COMMERCIAL USE.	6,643,825	6,311,520
NA-CC2	IMPROVEMENTS AND STRUCTURES ON PLATTED LOTS AND ACREAGES WITHOUT CORPORATE LIMITS, UNDER COMMERCIAL USE.	19,629,770	20,265,515
AG-D	CITY OR TOWN LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL.	309,183	359,972
AG-D1	AGRICULTURAL IMPROVEMENTS AND STRUCTURES LESS DWELLINGS AND AUTOMOBILE GARAGES ON CITY OR TOWN LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL.	34,905	38,965
NA-D1	DWELLINGS AND AUTOMOBILE GARAGES ON CITY OR TOWN LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL.	127,755	114,580
AG-DC	CITY OR TOWN LOTS AND ACREAGES IMPROVED OR UNIMPROVED CLASSIFIED AS AGRICULTURAL FOR COMMERCIAL USE.	7,966	7,966
AG-DC2	IMPROVEMENTS AND STRUCTURES CLASSIFIED AS AGRICULTURAL ON CITY OR TOWN LOTS AND ACREAGES.	0	0
NA-D	LOTS AND ACREAGES IN CITY OR TOWN.	113,518,371	116,399,630
NA-D1	IMPROVEMENTS AND STRUCTURES ON CITY OR TOWN LOTS AND ACREAGES.	494,802,624	507,346,726
NA-DC	CITY OR TOWN LOTS AND ACREAGES IMPROVED OR UNIMPROVED, UNDER COMMERCIAL USE.	79,124,813	79,933,954
NA-DC2	IMPROVEMENTS AND STRUCTURES ON CITY OR TOWN LOTS AND ACREAGES UNDER COMMERCIAL USE.	240,051,425	247,609,019
NA-M	MINERAL INTERESTS	0	0
AG-LS1	IMPROVEMENTS AND STRUCTURES CLASSIFIED AS AGRICULTURAL WITHIN CORPORATE LIMITS ON LEASED SITE LAND.	0	0
AG-LSO1	IMPROVEMENTS AND STRUCTURES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS ON LEASED SITE LAND.	0	0
AG-LS2	IMPROVEMENTS AND STRUCTURES CLASSIFIED AS AGRICULTURAL WITHIN CORPORATE LIMITS ON LEASED SITE LAND, UNDER COMMERCIAL USE.	26,300	26,300
AG-LSO2	IMPROVEMENTS AND STRUCTURES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS ON LEASED SITE LAND, UNDER COMMERCIAL USE.	2,000	2,000
NA-LS1	IMPROVEMENTS AND STRUCTURES WITHIN CORPORATE LIMITS ON LEASED SITE LAND.	20,930	20,930
NA-LSO1	IMPROVEMENTS AND STRUCTURES WITHOUT CORPORATE LIMITS ON LEASED SITE LAND.	692,485	689,900
NA-LS2	IMPROVEMENTS AND STRUCTURES WITHIN CORPORATE LIMITS ON LEASED SITE LAND UNDER COMMERCIAL USE.	2,548,010	1,674,430
NA-LSO2	IMPROVEMENTS AND STRUCTURES WITHOUT CORPORATE LIMITS ON LEASED SITE LAND UNDER COMMERCIAL USE.	88,950	956,200
	TOTAL ASSESSED LESS EXEMPTIONS	1,231,941,072	1,261,849,364
	EXEMPTIONS	3,032,606	2,962,576

1987 RECAP INFORMATION - TAXES PAYABLE 1988 COUNTY: PENNINGTON

	TAXABLE VALUATION	LEVY	AMOUNT OF TAX
AG LANDS-OUTSIDE CORPORATE LIMITS	38,459,549		1,479,881.75
NON AG LANDS-OUTSIDE CORPORATE LIMITS	142,413,825		8,159,815.14
AG LOTS-WITHIN CORPORATE LIMITS	234,910		10,917.07
NON AG LOTS-WITHIN CORPORATE LIMITS	557,371,084		35,223,958.46
TOTAL REAL PROPERTY	738,479,368		44,874,572.42
RAILROAD	305,821		17,720.65
TELEGRAPH	53,033		3,351.69
ELECTRIC, LIGHT, GAS, WATER, ETC.	27,158,127		1,663,980.37
TELEPHONE-WITHIN CORPORATE LIMITS	14,673,304		920,191.14
TOTAL REAL PROPERTY PLUS UTILITIES	780,669,653		47,479,816.27
TELEPHONE-WITHOUT CORPORATE LIMITS	7,749,539	53.35	413,437.91
SPECIAL ASSESSMENTS			67,240.96
TOTAL TAXES FOR PENNINGTON COUNTY			47,960,495.14
COUNTY GENERAL	780,669,653	11.05	8,626,399.66
SNOW REMOVAL		0.28	218,587.50
ROAD AND BRIDGE RESERVE		0.70	546,468.76
COURTHOUSE		1.24	968,030.37
AG BUILDING		0.00	0.00
HOSPITAL		0.00	0.00
BONDS		0.00	0.00
	0	0.00	0.00
	0	0.00	0.00
	0	0.00	0.00
SUBTOTAL	780,669,653	13.27	10,359,486.29
SECONDARY ROAD	169,080,376	1.73	292,509.05
FIREFIGHTING	187,209,460	0.73	136,662.91
RAILROAD AUTHORITY	0	0.00	0.00
AIRPORT AUTHORITY	0	0.00	0.00
TELEPHONE-WITHOUT CORPORATE LIMITS	7,749,539	53.35	413,437.91
SPECIAL ASSESSMENTS			67,240.96
TOTAL TAXES - COUNTY PURPOSES			11,269,337.12
OTHER ENTITIES			
WATER DISTRICTS	0	0.00	104,906.91
RURAL FIRE	130,801,216	0.00	215,839.76
OTHER	0		144,844.47
TOWNSHIPS	18,129,084		5,230.72

Individual Townships, their levies and taxes are listed in another section of this report)

CITIES NAME	SCHOOL DISTRICT			
BOX ELDER	51-1	10,636,523	24.14	256,765.67
HILL CITY	51-2	4,664,660	6.49	30,273.65
KEYSTONE	51-2	4,222,902	1.19	5,025.25
NEW UNDERWOOD	51-3	2,049,461	23.04	47,219.58
QUINN	51-5	329,694	4.55	1,500.11
RAPID CITY	51-4	563,105,651	8.17	4,599,927.64
WALL	51-5	8,093,642	11.23	90,891.60
WASTA	51-5	357,661	9.79	3,501.50
TOTAL - CITIES		593,460,194		5,035,105.00

(! INDICATES TAXABLE VALUES ADJUSTED FOR CITY PURPOSES ONLY)

SCHOOL DISTRICTS

NAME	NUMBER	AG	NON AG	AG LEVY	NA LEVY	
* CUSTER	16-1	1,084,192	1,173,228	24.36	34.06	66,371.07
DOUGLAS	51-1	1,855,322	19,089,906	26.04	38.07	775,065.30
HILL CITY	51-2	1,168,126	29,151,276	21.31	29.01	870,571.29
NEW UNDERWOOD	51-3	7,503,979	3,625,375	29.36	45.36	384,763.83
RAPID CITY	51-4	6,007,082	677,931,231	28.08	41.63	28,390,956.00
WALL	51-5	21,223,579	11,045,865	18.88	26.87	697,503[illegible]5
TOTAL - SCHOOLS		38,842,280	742,016,881			31,185,231.[illegible]5

(* INDICATES OVERLAPPING SCHOOL DISTRICT - TAXABLE VALUES ADJUSTED FOR SCHOOL PURPOSES ONLY)

TOTAL TAXES IN PENNINGTON COUNTY 47,960,495.03

MOBILE HOME INFORMATION

NUMBER REGISTERED:	4,078	FULL AND TRUE VALUATION:	28,826,305.00
TAXABLE VALUE:	17,295,784.00	TAXES ON MOBILE HOMES:	1,017,843.41

PERCENT OF TOTAL TAXES RECEIVED BY:

COUNTY:	23.50	SCHOOL:	65.02	CITIES:	10.50
TOWNSHIPS:	0.01	WATER DISTRICTS:	0.22	RURAL FIRE DISTRICTS:	0.45
		OTHER DISTRICTS:	0.30		

COUNTY PERKINS

		1987 VALUATIONS	1988 VALUATIONS
AG-A	LAND CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS	145,559,490	131,108,590
AG-A1	IMPROVEMENTS AND STRUCTURES ON LAND CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS, LESS DWELLINGS AND AUTOMOBILE GARAGES.	1,303,925	1,433,445
NA-A1	DWELLINGS AND AUTOMOBILE GARAGES ON LAND CLASSIFED AS AGRICULTURAL WITHOUT CORPORATE LIMITS.	7,448,755	7,612,960
AG-AC	LAND CLASSIFIED AS AGRILCULTURAL WITHOUT CORPORATE LIMITS, UNDER COMMERCIAL USE	0	0
NA-AC2	IMPROVEMENTS AND STRUCTURES ON LAND CLASSIFIED AS AGRICULTURAL UNDER COMMERCIAL USE.	0	0
AG-C	PLATTED LOTS AND ACREAGES WITHOUT CORPORATE LIMITS CLASSIFIED AS AGRICULTURAL	95,430	86,950
AG-C1	IMPROVEMENTS AND STRUCTURES ON PLATTED LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS, LESS DWELLINGS AND AUTOMOBILE GARAGES	24,475	24,945
NA-C1	DWELLINGS AND AUTOMOBILE GARAGES ON PLATTED LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS.	167,170	180,040
AG-CC	PLATTED LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS IMPROVED OR UNIMPROVED, UNDER COMMERCIAL USE.	4,970	4,970
AG-CC2	IMPROVEMENTS AND STRUCTURES ON PLATTED LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS UNDER COMMERCIAL USE.	12,050	12,050
NA-C	PLATTED LOTS AND ACREAGES WITHOUT CORPORATE LIMITS.	230,610	222,450
NA-C1	IMPROVEMENTS AND STRUCTURES ON PLATTED LOTS AND ACREAGES WITHOUT CORPORATE LIMITS.	1,041,935	1,042,070
NA-CC	PLATTED LOTS AND ACREAGES WITHOUT CORPORATE LIMITS IMPROVED OR UNIMPROVED, UNDER COMMERCIAL USE.	134,985	134,550
NA-CC2	IMPROVEMENTS AND STRUCTURES ON PLATTED LOTS AND ACREAGES WITHOUT CORPORATE LIMITS, UNDER COMMERCIAL USE.	933,340	969,665
AG-D	CITY OR TOWN LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL.	79,995	78,175
AG-D1	AGRICULTURAL IMPROVEMENTS AND STRUCTURES LESS DWELLINGS AND AUTOMOBILE GARAGES ON CITY OR TOWN LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL.	9,615	7,920
NA-D1	DWELLINGS AND AUTOMOBILE GARAGES ON CITY OR TOWN LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL.	28,210	24,900
AG-DC	CITY OR TOWN LOTS AND ACREAGES IMPROVED OR UNIMPROVED CLASSIFIED AS AGRICULTURAL FOR COMMERCIAL USE.	0	0
AG-DC2	IMPROVEMENTS AND STRUCTURES CLASSIFIED AS AGRICULTURAL ON CITY OR TOWN LOTS AND ACREAGES.	0	0
NA-D	LOTS AND ACREAGES IN CITY OR TOWN.	3,475,275	3,445,395
NA-D1	IMPROVEMENTS AND STRUCTURES ON CITY OR TOWN LOTS AND ACREAGES.	11,282,645	11,490,195
NA-DC	CITY OR TOWN LOTS AND ACREAGES IMPROVED OR UNIMPROVED, UNDER COMMERCIAL USE.	1,352,345	1,365,055
NA-DC2	IMPROVEMENTS AND STRUCTURES ON CITY OR TOWN LOTS AND ACREAGES UNDER COMMERCIAL USE.	6,206,610	6,471,805
NA-M	MINERAL INTERESTS	20,520	20,520
AG-LS1	IMPROVEMENTS AND STRUCTURES CLASSIFIED AS AGRICULTURAL WITHIN CORPORATE LIMITS ON LEASED SITE LAND.	6,420	8,160
AG-LSO1	IMPROVEMENTS AND STRUCTURES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS ON LEASED SITE LAND.	0	3,975
AG-LS2	IMPROVEMENTS AND STRUCTURES CLASSIFIED AS AGRICULTURAL WITHIN CORPORATE LIMITS ON LEASED SITE LAND, UNDER COMMERCIAL USE.	0	0
AG-LSO2	IMPROVEMENTS AND STRUCTURES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS ON LEASED SITE LAND, UNDER COMMERCIAL USE.	3,975	0
NA-LS1	IMPROVEMENTS AND STRUCTURES WITHIN CORPORATE LIMITS ON LEASED SITE LAND.	0	21,960
NA-LSO1	IMPROVEMENTS AND STRUCTURES WITHOUT CORPORATE LIMITS ON LEASED SITE LAND.	203,300	207,455
NA-LS2	IMPROVEMENTS AND STRUCTURES WITHIN CORPORATE LIMITS ON LEASED SITE LAND UNDER COMMERCIAL USE.	671,590	776,015
NA-LSO2	IMPROVEMENTS AND STRUCTURES WITHOUT CORPORATE LIMITS ON LEASED SITE LAND UNDER COMMERCIAL USE.	3,440	3,440
	TOTAL ASSESSED LESS EXEMPTIONS	180,301,075	166,757,655
	EXEMPTIONS	4,059,195	4,087,015

1987 RECAP INFORMATION - TAXES PAYABLE 1988 COUNTY: PERKINS

	TAXABLE VALUATION	LEVY	AMOUNT OF TAX
AG LANDS-OUTSIDE CORPORATE LIMITS	66,186,865		1,913,658.94
NON AG LANDS-OUTSIDE CORPORATE LIMITS	4,582,825		195,191.72
AG LOTS-WITHIN CORPORATE LIMITS	43,215		2,625.26
NON AG LOTS-WITHIN CORPORATE LIMITS	10,357,505		835,909.58
TOTAL REAL PROPERTY	81,170,410		2,947,385.50
RAILROAD	0		0.00
TELEGRAPH	0		0.00
ELECTRIC, LIGHT, GAS, WATER, ETC.	319,105		25,197.74
TELEPHONE-WITHIN CORPORATE LIMITS	334,891		27,886.38
TOTAL REAL PROPERTY PLUS UTILITIES	81,824,406		3,000,469.62
TELEPHONE-WITHOUT CORPORATE LIMITS	303,697	29.82	9,056.24
SPECIAL ASSESSMENTS			18,242.89
TOTAL TAXES FOR PERKINS COUNTY			3,027,768.75
COUNTY GENERAL	81,824,406	7.51	614,501.29
SNOW REMOVAL		0.89	72,823.72
ROAD AND BRIDGE RESERVE		0.00	0.00
COURTHOUSE		0.08	6,545.95
AG BUILDING		0.00	0.00
HOSPITAL		0.00	0.00
BONDS		0.00	0.00
	0	0.00	0.00
	0	0.00	0.00
	0	0.00	0.00
SUBTOTAL	81,824,406	8.48	693,870.96
SECONDARY ROAD	16,096,280	2.97	47,805.95
FIREFIGHTING	0	0.00	0.00
RAILROAD AUTHORITY	0	0.00	0.00
AIRPORT AUTHORITY	0	0.00	0.00
TELEPHONE-WITHOUT CORPORATE LIMITS	303,697	29.82	9,056.24
SPECIAL ASSESSMENTS			18,242.89
TOTAL TAXES - COUNTY PURPOSES			768,976.04
OTHER ENTITIES			
WATER DISTRICTS	0	0.00	0.00
RURAL FIRE	0	0.00	0.00
OTHER	0		0.00
TOWNSHIPS	54,720,667		78,969.55

Individual Townships, their levies and taxes are listed in another section of this report)

CITIES NAME	SCHOOL DISTRICT			
BISON	52-1	1,879,995	33.10	62,227.83
LEMMON	52-2	9,127,464	32.47	296,368.76
TOTAL - CITIES		11,007,459		358,596.59

(! INDICATES TAXABLE VALUES ADJUSTED FOR CITY PURPOSES ONLY)

SCHOOL DISTRICTS

NAME	NUMBER	AG	NON AG	AG LEVY	NA LEVY	
* FAITH	46-2	4,251,220	279,380	28.45	43.94	133,223.17
BISON	52-1	31,998,835	3,454,495	18.32	27.26	680,388.20
LEMMON	52-2	17,279,630	11,208,236	28.55	42.32	967,665.99
NORTHWEST	52-3	10,328,850	646,205	3.64	3.64	39,949.21
TOTAL - SCHOOLS		63,858,535	15,588,316			1,821,226.57

(* INDICATES OVERLAPPING SCHOOL DISTRICT - TAXABLE VALUES ADJUSTED FOR SCHOOL PURPOSES ONLY)

TOTAL TAXES IN PERKINS COUNTY 3,027,768.75

MOBILE HOME INFORMATION

NUMBER REGISTERED: 295 FULL AND TRUE VALUATION: 2,017,550.00
TAXABLE VALUE: 696,340.00 TAXES ON MOBILE HOMES: 51,344.48

PERCENT OF TOTAL TAXES RECEIVED BY:

COUNTY: 25.40 SCHOOL: 60.15 CITIES: 11.84
TOWNSHIPS: 2.61 WATER DISTRICTS: 0.00 RURAL FIRE DISTRICTS: 0.00
OTHER DISTRICTS: 0.00

COUNTY POTTER

		1987 VALUATIONS	1988 VALUATIONS
AG-A	LAND CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS	85,247,590	85,213,144
AG-A1	IMPROVEMENTS AND STRUCTURES ON LAND CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS, LESS DWELLINGS AND AUTOMOBILE GARAGES.	5,334,974	5,573,330
NA-A1	DWELLINGS AND AUTOMOBILE GARAGES ON LAND CLASSIFED AS AGRICULTURAL WITHOUT CORPORATE LIMITS.	3,625,703	3,798,098
AG-AC	LAND CLASSIFIED AS AGRILCULTURAL WITHOUT CORPORATE LIMITS, UNDER COMMERCIAL USE	0	0
NA-AC2	IMPROVEMENTS AND STRUCTURES ON LAND CLASSIFIED AS AGRICULTURAL UNDER COMMERCIAL USE.	0	0
AG-C	PLATTED LOTS AND ACREAGES WITHOUT CORPORATE LIMITS CLASSIFIED AS AGRICULTURAL	0	0
AG-C1	IMPROVEMENTS AND STRUCTURES ON PLATTED LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS, LESS DWELLINGS AND AUTOMOBILE GARAGES	0	0
NA-C1	DWELLINGS AND AUTOMOBILE GARAGES ON PLATTED LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS.	0	0
AG-CC	PLATTED LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS IMPROVED OR UNIMPROVED, UNDER COMMERCIAL USE.	0	0
AG-CC2	IMPROVEMENTS AND STRUCTURES ON PLATTED LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS UNDER COMMERCIAL USE.	0	0
NA-C	PLATTED LOTS AND ACREAGES WITHOUT CORPORATE LIMITS.	66,776	69,305
NA-C1	IMPROVEMENTS AND STRUCTURES ON PLATTED LOTS AND ACREAGES WITHOUT CORPORATE LIMITS.	354,416	374,375
NA-CC	PLATTED LOTS AND ACREAGES WITHOUT CORPORATE LIMITS IMPROVED OR UNIMPROVED, UNDER COMMERCIAL USE.	165,262	162,642
NA-CC2	IMPROVEMENTS AND STRUCTURES ON PLATTED LOTS AND ACREAGES WITHOUT CORPORATE LIMITS, UNDER COMMERCIAL USE.	881,665	911,755
AG-D	CITY OR TOWN LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL.	86,960	79,350
AG-D1	AGRICULTURAL IMPROVEMENTS AND STRUCTURES LESS DWELLINGS AND AUTOMOBILE GARAGES ON CITY OR TOWN LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL.	494,725	196,915
NA-D1	DWELLINGS AND AUTOMOBILE GARAGES ON CITY OR TOWN LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL.	0	0
AG-DC	CITY OR TOWN LOTS AND ACREAGES IMPROVED OR UNIMPROVED CLASSIFIED AS AGRICULTURAL FOR COMMERCIAL USE.	15,375	28,955
AG-DC2	IMPROVEMENTS AND STRUCTURES CLASSIFIED AS AGRICULTURAL ON CITY OR TOWN LOTS AND ACREAGES.	43,895	354,795
NA-D	LOTS AND ACREAGES IN CITY OR TOWN.	1,430,940	1,437,305
NA-D1	IMPROVEMENTS AND STRUCTURES ON CITY OR TOWN LOTS AND ACREAGES.	13,744,340	13,650,095
NA-DC	CITY OR TOWN LOTS AND ACREAGES IMPROVED OR UNIMPROVED, UNDER COMMERCIAL USE.	449,344	447,055
NA-DC2	IMPROVEMENTS AND STRUCTURES ON CITY OR TOWN LOTS AND ACREAGES UNDER COMMERCIAL USE.	5,500,790	5,813,140
NA-M	MINERAL INTERESTS	0	0
AG-LS1	IMPROVEMENTS AND STRUCTURES CLASSIFIED AS AGRICULTURAL WITHIN CORPORATE LIMITS ON LEASED SITE LAND.	0	0
AG-LSO1	IMPROVEMENTS AND STRUCTURES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS ON LEASED SITE LAND.	0	0
AG-LS2	IMPROVEMENTS AND STRUCTURES CLASSIFIED AS AGRICULTURAL WITHIN CORPORATE LIMITS ON LEASED SITE LAND, UNDER COMMERCIAL USE.	0	0
AG-LSO2	IMPROVEMENTS AND STRUCTURES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS ON LEASED SITE LAND, UNDER COMMERCIAL USE.	0	0
NA-LS1	IMPROVEMENTS AND STRUCTURES WITHIN CORPORATE LIMITS ON LEASED SITE LAND.	0	0
NA-LSO1	IMPROVEMENTS AND STRUCTURES WITHOUT CORPORATE LIMITS ON LEASED SITE LAND.	0	0
NA-LS2	IMPROVEMENTS AND STRUCTURES WITHIN CORPORATE LIMITS ON LEASED SITE LAND UNDER COMMERCIAL USE.	0	0
NA-LSO2	-IMPROVEMENTS AND STRUCTURES WITHOUT CORPORATE LIMITS ON LEASED SITE LAND UNDER COMMERCIAL USE.	0	0
	TOTAL ASSESSED LESS EXEMPTIONS	117,442,755	118,110,259
	EXEMPTIONS	2,348,444	2,327,859

1987 RECAP INFORMATION - TAXES PAYABLE 1988 COUNTY: POTTER

	TAXABLE VALUATION	LEVY	AMOUNT OF TAX
AG LANDS-OUTSIDE CORPORATE LIMITS	38,044,652		1,259,039.06
NON AG LANDS-OUTSIDE CORPORATE LIMITS	2,499,525		110,943.25
AG LOTS-WITHIN CORPORATE LIMITS	269,194		16,293.43
NON AG LOTS-WITHIN CORPORATE LIMITS	10,351,356		750,681.14
TOTAL REAL PROPERTY	51,164,727		2,136,956.88
RAILROAD	0		0.00
TELEGRAPH	0		0.00
ELECTRIC, LIGHT, GAS, WATER, ETC.	478,328		30,224.48
TELEPHONE-WITHIN CORPORATE LIMITS	355,360		27,099.66
TOTAL REAL PROPERTY PLUS UTILITIES	51,998,415		2,194,281.02
TELEPHONE-WITHOUT CORPORATE LIMITS	626,977	33.82	21,204.36
SPECIAL ASSESSMENTS			706.05
TOTAL TAXES FOR POTTER COUNTY			2,216,191.43
COUNTY GENERAL	51,998,415	11.14	579,262.34
SNOW REMOVAL		0.20	10,399.68
ROAD AND BRIDGE RESERVE		0.35	18,199.44
COURTHOUSE		0.00	0.00
AG BUILDING		0.00	0.00
HOSPITAL		0.00	0.00
BONDS		0.00	0.00
	0	0.00	0.00
	0	0.00	0.00
	0	0.00	0.00
SUBTOTAL	51,998,415	11.69	607,861.46
SECONDARY ROAD	40,690,636	0.41	16,683.16
FIREFIGHTING	0	0.00	0.00
RAILROAD AUTHORITY	0	0.00	0.00
AIRPORT AUTHORITY	0	0.00	0.00
TELEPHONE-WITHOUT CORPORATE LIMITS	626,977	33.82	21,204.36
SPECIAL ASSESSMENTS			706.05
TOTAL TAXES - COUNTY PURPOSES			646,455.03
OTHER ENTITIES			
WATER DISTRICTS	51,998,415	0.28	14,559.56
RURAL FIRE	0	0.00	0.00
OTHER	0		0.00
TOWNSHIPS	0		0.00

Individual Townships, their levies and taxes are listed in another section of this report)

CITIES NAME	SCHOOL DISTRICT			
GETTYSBURG	53-1	7,923,264	22.50	178,273.44
HOVEN	53-2	2,602,916	25.93	67,493.61
LEBANON	53-2	411,711	19.66	8,094.24
TOLSTOY	53-2	369,888	21.63	8,000.68
TOTAL - CITIES		11,307,779		261,861.97

(! INDICATES TAXABLE VALUES ADJUSTED FOR CITY PURPOSES ONLY)

SCHOOL DISTRICTS

NAME	NUMBER	AG	NON AG	AG LEVY	NA LEVY	
* FAULKTON	24-2	459,614	38,881	16.70	24.01	8,609.08
GETTYSBURG	53-1	11,436,030	8,571,406	26.99	42.20	670,371.78
HOVEN	53-2	26,609,993	5,072,889	16.77	25.57	614,334.04
TOTAL - SCHOOLS		38,505,637	13,683,176			1,293,314.90

(* INDICATES OVERLAPPING SCHOOL DISTRICT - TAXABLE VALUES ADJUSTED FOR SCHOOL PURPOSES ONLY)

TOTAL TAXES IN POTTER COUNTY 2,216,191.46

MOBILE HOME INFORMATION

NUMBER REGISTERED: 296
FULL AND TRUE VALUATION: 1,786,678.00
TAXABLE VALUE: 821,286.00
TAXES ON MOBILE HOMES: 42,940.25

PERCENT OF TOTAL TAXES RECEIVED BY:

COUNTY: 29.17
SCHOOL: 58.36
CITIES: 11.82
TOWNSHIPS: 0.00
WATER DISTRICTS: 0.66
RURAL FIRE DISTRICTS: 0.00
OTHER DISTRICTS: 0.00

COUNTY ROBERTS

		1987 VALUATIONS	1988 VALUATIONS
AG-A	LAND CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS	124,601,574	124,563,818
AG-A1	IMPROVEMENTS AND STRUCTURES ON LAND CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS, LESS DWELLINGS AND AUTOMOBILE GARAGES.	2,261,934	2,380,376
NA-A1	DWELLINGS AND AUTOMOBILE GARAGES ON LAND CLASSIFED AS AGRICULTURAL WITHOUT CORPORATE LIMITS.	10,240,938	10,234,718
AG-AC	LAND CLASSIFIED AS AGRILCULTURAL WITHOUT CORPORATE LIMITS, UNDER COMMERCIAL USE	0	0
NA-AC2	IMPROVEMENTS AND STRUCTURES ON LAND CLASSIFIED AS AGRICULTURAL UNDER COMMERCIAL USE.	0	0
AG-C	PLATTED LOTS AND ACREAGES WITHOUT CORPORATE LIMITS CLASSIFIED AS AGRICULTURAL	320,736	326,193
AG-C1	IMPROVEMENTS AND STRUCTURES ON PLATTED LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS, LESS DWELLINGS AND AUTOMOBILE GARAGES	13,551	12,010
NA-C1	DWELLINGS AND AUTOMOBILE GARAGES ON PLATTED LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS.	583,327	592,786
AG-CC	PLATTED LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS IMPROVED OR UNIMPROVED, UNDER COMMERCIAL USE.	0	0
AG-CC2	IMPROVEMENTS AND STRUCTURES ON PLATTED LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS UNDER COMMERCIAL USE.	0	0
NA-C	PLATTED LOTS AND ACREAGES WITHOUT CORPORATE LIMITS.	2,654,447	2,689,102
NA-C1	IMPROVEMENTS AND STRUCTURES ON PLATTED LOTS AND ACREAGES WITHOUT CORPORATE LIMITS.	6,181,717	6,420,778
NA-CC	PLATTED LOTS AND ACREAGES WITHOUT CORPORATE LIMITS IMPROVED OR UNIMPROVED, UNDER COMMERCIAL USE.	302,732	301,032
NA-CC2	IMPROVEMENTS AND STRUCTURES ON PLATTED LOTS AND ACREAGES WITHOUT CORPORATE LIMITS, UNDER COMMERCIAL USE.	833,078	824,090
AG-D	CITY OR TOWN LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL.	448,254	443,788
AG-D1	AGRICULTURAL IMPROVEMENTS AND STRUCTURES LESS DWELLINGS AND AUTOMOBILE GARAGES ON CITY OR TOWN LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL.	23,826	29,926
NA-D1	DWELLINGS AND AUTOMOBILE GARAGES ON CITY OR TOWN LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL.	50,836	81,434
AG-DC	CITY OR TOWN LOTS AND ACREAGES IMPROVED OR UNIMPROVED CLASSIFIED AS AGRICULTURAL FOR COMMERCIAL USE.	5,360	5,360
AG-DC2	IMPROVEMENTS AND STRUCTURES CLASSIFIED AS AGRICULTURAL ON CITY OR TOWN LOTS AND ACREAGES.	39,443	29,443
NA-D	LOTS AND ACREAGES IN CITY OR TOWN.	2,798,853	2,783,389
NA-D1	IMPROVEMENTS AND STRUCTURES ON CITY OR TOWN LOTS AND ACREAGES.	19,301,459	19,428,210
NA-DC	CITY OR TOWN LOTS AND ACREAGES IMPROVED OR UNIMPROVED, UNDER COMMERCIAL USE.	1,245,378	1,238,723
NA-DC2	IMPROVEMENTS AND STRUCTURES ON CITY OR TOWN LOTS AND ACREAGES UNDER COMMERCIAL USE.	9,422,683	9,499,869
NA-M	MINERAL INTERESTS	0	0
AG-LS1	IMPROVEMENTS AND STRUCTURES CLASSIFIED AS AGRICULTURAL WITHIN CORPORATE LIMITS ON LEASED SITE LAND.	0	0
AG-LSO1	IMPROVEMENTS AND STRUCTURES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS ON LEASED SITE LAND.	0	0
AG-LS2	IMPROVEMENTS AND STRUCTURES CLASSIFIED AS AGRICULTURAL WITHIN CORPORATE LIMITS ON LEASED SITE LAND, UNDER COMMERCIAL USE.	0	0
AG-LSO2	IMPROVEMENTS AND STRUCTURES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS ON LEASED SITE LAND, UNDER COMMERCIAL USE.	0	0
NA-LS1	IMPROVEMENTS AND STRUCTURES WITHIN CORPORATE LIMITS ON LEASED SITE LAND.	530	530
NA-LSO1	IMPROVEMENTS AND STRUCTURES WITHOUT CORPORATE LIMITS ON LEASED SITE LAND.	296	296
NA-LS2	IMPROVEMENTS AND STRUCTURES WITHIN CORPORATE LIMITS ON LEASED SITE LAND UNDER COMMERCIAL USE.	1,601,850	1,597,100
NA-LSO2	IMPROVEMENTS AND STRUCTURES WITHOUT CORPORATE LIMITS ON LEASED SITE LAND UNDER COMMERCIAL USE.	255,437	255,566
	TOTAL ASSESSED LESS EXEMPTIONS	183,188,239	183,738,537
	EXEMPTIONS	6,292,637	6,316,409

1987 RECAP INFORMATION - TAXES PAYABLE 1988 COUNTY: ROBERTS

	TAXABLE VALUATION	LEVY	AMOUNT OF TAX
AG LANDS-OUTSIDE CORPORATE LIMITS	51,077,347		2,420,332.40
NON AG LANDS-OUTSIDE CORPORATE LIMITS	3,775,737		502,422.13
AG LOTS-WITHIN CORPORATE LIMITS	207,848		13,763.69
NON AG LOTS-WITHIN CORPORATE LIMITS	12,714,993		1,114,300.04
TOTAL REAL PROPERTY	67,775,925		4,050,818.26
RAILROAD	10,477		747.62
TELEGRAPH	0		0.00
ELECTRIC, LIGHT, GAS, WATER, ETC.	1,583,240		115,457.22
TELEPHONE-WITHIN CORPORATE LIMITS	659,481		59,468.41
TOTAL REAL PROPERTY PLUS UTILITIES	70,029,123		4,226,491.51
TELEPHONE-WITHOUT CORPORATE LIMITS	607,212	53.47	32,467.63
SPECIAL ASSESSMENTS			175.00
TOTAL TAXES FOR ROBERTS COUNTY			4,259,134.14
COUNTY GENERAL	70,029,123	12.86	900,575.00
SNOW REMOVAL		1.68	117,649.00
ROAD AND BRIDGE RESERVE		1.90	133,055.00
COURTHOUSE		0.00	0.00
AG BUILDING		0.00	0.00
HOSPITAL		0.00	0.00
BONDS		0.00	0.00
	0	0.00	0.00
	0	0.00	0.00
	0	0.00	0.00
SUBTOTAL	70,029,123	16.44	1,151,279.00
SECONDARY ROAD	0	0.00	0.00
FIREFIGHTING	0	0.00	0.00
RAILROAD AUTHORITY	0	0.00	0.00
AIRPORT AUTHORITY	0	0.00	0.00
TELEPHONE-WITHOUT CORPORATE LIMITS	607,212	53.47	32,467.63
SPECIAL ASSESSMENTS			175.00
TOTAL TAXES - COUNTY PURPOSES			1,183,921.63
OTHER ENTITIES			
WATER DISTRICTS	0	0.00	0.00
RURAL FIRE	0	0.00	0.00
OTHER	0		48,332.00
TOWNSHIPS	55,841,165		234,950.64

Individual Townships, their levies and taxes are listed in another section of this report)

CITIES NAME	SCHOOL DISTRICT			
CLAIRE	54-3	282,862	14.49	4,098.71
CORONA	54-7	241,342	30.00	7,240.26
NEW EFFINGTON	54-3	624,460	9.61	6,001.04
ORTLEY	18-3	146,626	33.42	4,900.24
PEEVER	54-5	273,464	35.93	9,825.62
ROSHOLT	54-4	2,028,308	16.72	33,913.35
SISSETON	54-5	7,977,531	26.93	214,834.86
SUMMIT	54-6	592,361	31.23	18,499.40
WHITE ROCK	54-4	71,794	12.54	900.38
WILMOT	54-7	1,949,210	26.75	52,141.41
TOTAL - CITIES		14,187,958		352,355.27

(! INDICATES TAXABLE VALUES ADJUSTED FOR CITY PURPOSES ONLY)

SCHOOL DISTRICTS

NAME	NUMBER	AG	NON AG	AG LEVY	NA LEVY	
* BIG STONE CITY	25-1	384,881	670,689	28.05	41.88	38,884.36
* MILBANK	25-4	2,129,000	1,162,295	25.16	36.57	96,572.02
* WAUBAY	18-3	1,537,977	251,595	26.08	37.16	49,459.83
* VEBLEN	45-3	1,979,245	109,273	29.17	45.01	62,652.99
BROWNS VALLEY	54-1	2,821,550	1,004,007	23.67	38.04	104,978.53
NEW EFFINGTON	54-3	6,885,486	1,669,228	31.00	47.00	291,904.56
ROSHOLT	54-4	9,941,876	2,911,208	31.00	47.00	445,025.69
SISSETON	54-5	12,417,119	10,624,612	31.00	47.00	886,583.02
SUMMIT	54-6	1,969,636	811,366	29.52	45.52	98,371.84
WILMOT	54-7	8,613,024	3,756,293	26.39	38.11	365,139.66
TOTAL - SCHOOLS		48,679,794	22,970,566			2,439,572.50

(* INDICATES OVERLAPPING SCHOOL DISTRICT - TAXABLE VALUES ADJUSTED FOR SCHOOL PURPOSES ONLY)

TOTAL TAXES IN ROBERTS COUNTY 4,259,132.04

MOBILE HOME INFORMATION

NUMBER REGISTERED:	510	FULL AND TRUE VALUATION:	2,481,540.00
TAXABLE VALUE:	918,170.00	TAXES ON MOBILE HOMES:	45,549.55

PERCENT OF TOTAL TAXES RECEIVED BY:

COUNTY:	27.80	SCHOOL:	57.28	CITIES:	8.27
TOWNSHIPS:	5.52	WATER DISTRICTS:	0.00	RURAL FIRE DISTRICTS:	0.00
		OTHER DISTRICTS:	1.13		

COUNTY SANBORN

		1987 VALUATIONS	1988 VALUATIONS
AG-A	LAND CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS	47,133,515	47,122,180
AG-A1	IMPROVEMENTS AND STRUCTURES ON LAND CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS, LESS DWELLINGS AND AUTOMOBILE GARAGES.	181,980	495,135
NA-A1	DWELLINGS AND AUTOMOBILE GARAGES ON LAND CLASSIFED AS AGRICULTURAL WITHOUT CORPORATE LIMITS.	1,428,860	2,458,045
AG-AC	LAND CLASSIFIED AS AGRILCULTURAL WITHOUT CORPORATE LIMITS, UNDER COMMERCIAL USE	0	0
NA-AC2	IMPROVEMENTS AND STRUCTURES ON LAND CLASSIFIED AS AGRICULTURAL UNDER COMMERCIAL USE.	0	0
AG-C	PLATTED LOTS AND ACREAGES WITHOUT CORPORATE LIMITS CLASSIFIED AS AGRICULTURAL	514,355	514,105
AG-C1	IMPROVEMENTS AND STRUCTURES ON PLATTED LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS, LESS DWELLINGS AND AUTOMOBILE GARAGES	4,700	4,500
NA-C1	DWELLINGS AND AUTOMOBILE GARAGES ON PLATTED LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS.	157,060	289,175
AG-CC	PLATTED LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS IMPROVED OR UNIMPROVED, UNDER COMMERCIAL USE.	0	0
AG-CC2	IMPROVEMENTS AND STRUCTURES ON PLATTED LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS UNDER COMMERCIAL USE.	0	0
NA-C	PLATTED LOTS AND ACREAGES WITHOUT CORPORATE LIMITS.	48,720	49,355
NA-C1	IMPROVEMENTS AND STRUCTURES ON PLATTED LOTS AND ACREAGES WITHOUT CORPORATE LIMITS.	275,155	473,490
NA-CC	PLATTED LOTS AND ACREAGES WITHOUT CORPORATE LIMITS IMPROVED OR UNIMPROVED, UNDER COMMERCIAL USE.	22,905	23,135
NA-CC2	IMPROVEMENTS AND STRUCTURES ON PLATTED LOTS AND ACREAGES WITHOUT CORPORATE LIMITS, UNDER COMMERCIAL USE.	223,085	447,170
AG-D	CITY OR TOWN LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL.	36,220	40,125
AG-D1	AGRICULTURAL IMPROVEMENTS AND STRUCTURES LESS DWELLINGS AND AUTOMOBILE GARAGES ON CITY OR TOWN LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL.	910	115
NA-D1	DWELLINGS AND AUTOMOBILE GARAGES ON CITY OR TOWN LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL.	5,320	7,890
AG-DC	CITY OR TOWN LOTS AND ACREAGES IMPROVED OR UNIMPROVED CLASSIFIED AS AGRICULTURAL FOR COMMERCIAL USE.	1,795	1,795
AG-DC2	IMPROVEMENTS AND STRUCTURES CLASSIFIED AS AGRICULTURAL ON CITY OR TOWN LOTS AND ACREAGES.	0	0
NA-D	LOTS AND ACREAGES IN CITY OR TOWN.	259,450	257,230
NA-D1	IMPROVEMENTS AND STRUCTURES ON CITY OR TOWN LOTS AND ACREAGES.	2,687,055	3,017,225
NA-DC	CITY OR TOWN LOTS AND ACREAGES IMPROVED OR UNIMPROVED, UNDER COMMERCIAL USE.	90,135	87,950
NA-DC2	IMPROVEMENTS AND STRUCTURES ON CITY OR TOWN LOTS AND ACREAGES UNDER COMMERCIAL USE.	1,167,755	1,383,575
NA-M	MINERAL INTERESTS	0	0
AG-LS1	IMPROVEMENTS AND STRUCTURES CLASSIFIED AS AGRICULTURAL WITHIN CORPORATE LIMITS ON LEASED SITE LAND.	0	0
AG-LSO1	IMPROVEMENTS AND STRUCTURES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS ON LEASED SITE LAND.	27,090	15,250
AG-LS2	IMPROVEMENTS AND STRUCTURES CLASSIFIED AS AGRICULTURAL WITHIN CORPORATE LIMITS ON LEASED SITE LAND, UNDER COMMERCIAL USE.	0	0
AG-LSO2	IMPROVEMENTS AND STRUCTURES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS ON LEASED SITE LAND, UNDER COMMERCIAL USE.	0	0
NA-LS1	IMPROVEMENTS AND STRUCTURES WITHIN CORPORATE LIMITS ON LEASED SITE LAND.	0	0
NA-LSO1	IMPROVEMENTS AND STRUCTURES WITHOUT CORPORATE LIMITS ON LEASED SITE LAND.	20,600	25,130
NA-LS2	IMPROVEMENTS AND STRUCTURES WITHIN CORPORATE LIMITS ON LEASED SITE LAND UNDER COMMERCIAL USE.	148,025	323,990
NA-LSO2	IMPROVEMENTS AND STRUCTURES WITHOUT CORPORATE LIMITS ON LEASED SITE LAND UNDER COMMERCIAL USE.	11,130	9,030
	TOTAL ASSESSED LESS EXEMPTIONS	54,445,820	57,045,595
	EXEMPTIONS	1,451,550	2,113,815

1987 RECAP INFORMATION - TAXES PAYABLE 1988 COUNTY: SANBORN

	TAXABLE VALUATION	LEVY	AMOUNT OF TAX
AG LANDS-OUTSIDE CORPORATE LIMITS	25,366,675		1,234,679.86
NON AG LANDS-OUTSIDE CORPORATE LIMITS	1,203,145		80,082.82
AG LOTS-WITHIN CORPORATE LIMITS	20,625		1,570.90
NON AG LOTS-WITHIN CORPORATE LIMITS	2,396,745		232,514.20
TOTAL REAL PROPERTY	28,987,190		1,548,847.78
RAILROAD	0		0.00
TELEGRAPH	0		0.00
ELECTRIC, LIGHT, GAS, WATER, ETC.	1,294,421		94,111.10
TELEPHONE-WITHIN CORPORATE LIMITS	0		0.00
TOTAL REAL PROPERTY PLUS UTILITIES	30,281,611		1,642,958.88
TELEPHONE-WITHOUT CORPORATE LIMITS	143,738	50.04	7,192.64
SPECIAL ASSESSMENTS			238.10
TOTAL TAXES FOR SANBORN COUNTY			1,650,389.62
COUNTY GENERAL	30,281,611	17.16	519,632.44
SNOW REMOVAL		0.00	0.00
ROAD AND BRIDGE RESERVE		0.73	22,105.58
COURTHOUSE		0.00	0.00
AG BUILDING		0.00	0.00
HOSPITAL		0.00	0.00
BONDS		0.00	0.00
	0	0.00	0.00
	0	0.00	0.00
	0	0.00	0.00
SUBTOTAL	30,281,611	17.89	541,738.02
SECONDARY ROAD	0	0.00	0.00
FIREFIGHTING	0	0.00	0.00
RAILROAD AUTHORITY	0	0.00	0.00
AIRPORT AUTHORITY	0	0.00	0.00
TELEPHONE-WITHOUT CORPORATE LIMITS	143,738	50.04	7,192.64
SPECIAL ASSESSMENTS			238.10
TOTAL TAXES - COUNTY PURPOSES			549,168.76
OTHER ENTITIES			
WATER DISTRICTS	30,281,611	0.16	4,845.06
RURAL FIRE	11,074,513	1.40	15,504.32
OTHER	0		0.00
TOWNSHIPS	27,557,080		112,479.63

Individual Townships, their levies and taxes are listed in another section of this report)

CITIES NAME	SCHOOL DISTRICT			
ARTESIAN	55-1	438,086	31.96	14,001.23
LETCHER	55-3	417,406	33.89	14,145.89
WOONSOCKET	55-4	1,869,039	36.38	67,995.64
TOTAL - CITIES		2,724,531		96,142.76

(! INDICATES TAXABLE VALUES ADJUSTED FOR CITY PURPOSES ONLY)

SCHOOL DISTRICTS NAME	NUMBER	AG	NON AG	AG LEVY	NA LEVY	
* MT. VERNON	17-3	268,625	36,428	22.16	32.89	7,150.85
* HURON	2-2	6,125	1,890	26.29	39.50	235.67
* ALPENA	36-1	1,484,525	128,818	23.10	36.61	39,008.56
* WESSINGTON SPRINGS	36-2	20,800	0	25.51	0.00	530.61
* CARTHAGE	48-2	1,088,970	40,805	25.33	40.28	29,227.23
ARTESIAN	55-1	10,789,955	930,224	23.13	36.18	283,227.15
LETCHER	55-3	5,140,375	1,016,168	26.00	42.00	176,328.80
WOONSOCKET	55-4	7,144,435	2,836,063	29.50	44.35	336,540.22
TOTAL - SCHOOLS		25,943,810	4,990,396			872,249.09

(* INDICATES OVERLAPPING SCHOOL DISTRICT - TAXABLE VALUES ADJUSTED FOR SCHOOL PURPOSES ONLY)

TOTAL TAXES IN SANBORN COUNTY 1,650,389.62

MOBILE HOME INFORMATION

NUMBER REGISTERED:	108	FULL AND TRUE VALUATION:	413,156.00
TAXABLE VALUE:	106,246.00	TAXES ON MOBILE HOMES:	8,989.44

PERCENT OF TOTAL TAXES RECEIVED BY:

COUNTY:	33.28	SCHOOL:	52.85	CITIES:	5.83
TOWNSHIPS:	6.82	WATER DISTRICTS:	0.29	RURAL FIRE DISTRICTS:	0.94
		OTHER DISTRICTS:	0.00		

COUNTY SPINK

		1987 VALUATIONS	1988 VALUATIONS
AG-A	LAND CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS	148,522,505	148,464,983
AG-A1	IMPROVEMENTS AND STRUCTURES ON LAND CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS, LESS DWELLINGS AND AUTOMOBILE GARAGES.	5,542,917	5,870,806
NA-A1	DWELLINGS AND AUTOMOBILE GARAGES ON LAND CLASSIFED AS AGRICULTURAL WITHOUT CORPORATE LIMITS.	10,749,890	10,900,197
AG-AC	LAND CLASSIFIED AS AGRILCULTURAL WITHOUT CORPORATE LIMITS, UNDER COMMERCIAL USE	0	0
NA-AC2	IMPROVEMENTS AND STRUCTURES ON LAND CLASSIFIED AS AGRICULTURAL UNDER COMMERCIAL USE.	158,305	167,825
AG-C	PLATTED LOTS AND ACREAGES WITHOUT CORPORATE LIMITS CLASSIFIED AS AGRICULTURAL	122,077	120,242
AG-C1	IMPROVEMENTS AND STRUCTURES ON PLATTED LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS, LESS DWELLINGS AND AUTOMOBILE GARAGES	60,791	15,606
NA-C1	DWELLINGS AND AUTOMOBILE GARAGES ON PLATTED LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS.	299,120	299,120
AG-CC	PLATTED LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS IMPROVED OR UNIMPROVED, UNDER COMMERCIAL USE.	0	0
AG-CC2	IMPROVEMENTS AND STRUCTURES ON PLATTED LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS UNDER COMMERCIAL USE.	0	0
NA-C	PLATTED LOTS AND ACREAGES WITHOUT CORPORATE LIMITS.	515,111	511,586
NA-C1	IMPROVEMENTS AND STRUCTURES ON PLATTED LOTS AND ACREAGES WITHOUT CORPORATE LIMITS.	3,457,775	3,429,445
NA-CC	PLATTED LOTS AND ACREAGES WITHOUT CORPORATE LIMITS IMPROVED OR UNIMPROVED, UNDER COMMERCIAL USE.	185,815	185,395
NA-CC2	IMPROVEMENTS AND STRUCTURES ON PLATTED LOTS AND ACREAGES WITHOUT CORPORATE LIMITS, UNDER COMMERCIAL USE.	1,204,310	1,246,675
AG-D	CITY OR TOWN LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL.	258,573	258,573
AG-D1	AGRICULTURAL IMPROVEMENTS AND STRUCTURES LESS DWELLINGS AND AUTOMOBILE GARAGES ON CITY OR TOWN LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL.	37,290	39,190
NA-D1	DWELLINGS AND AUTOMOBILE GARAGES ON CITY OR TOWN LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL.	53,080	53,080
AG-DC	CITY OR TOWN LOTS AND ACREAGES IMPROVED OR UNIMPROVED CLASSIFIED AS AGRICULTURAL FOR COMMERCIAL USE.	0	0
AG-DC2	IMPROVEMENTS AND STRUCTURES CLASSIFIED AS AGRICULTURAL ON CITY OR TOWN LOTS AND ACREAGES.	10,160	10,160
NA-D	LOTS AND ACREAGES IN CITY OR TOWN.	2,738,466	2,745,538
NA-D1	IMPROVEMENTS AND STRUCTURES ON CITY OR TOWN LOTS AND ACREAGES.	21,121,753	21,166,036
NA-DC	CITY OR TOWN LOTS AND ACREAGES IMPROVED OR UNIMPROVED, UNDER COMMERCIAL USE.	1,285,560	1,237,775
NA-DC2	IMPROVEMENTS AND STRUCTURES ON CITY OR TOWN LOTS AND ACREAGES UNDER COMMERCIAL USE.	10,601,740	10,687,290
NA-M	MINERAL INTERESTS	0	0
AG-LS1	IMPROVEMENTS AND STRUCTURES CLASSIFIED AS AGRICULTURAL WITHIN CORPORATE LIMITS ON LEASED SITE LAND.	0	0
AG-LSO1	IMPROVEMENTS AND STRUCTURES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS ON LEASED SITE LAND.	0	0
AG-LS2	IMPROVEMENTS AND STRUCTURES CLASSIFIED AS AGRICULTURAL WITHIN CORPORATE LIMITS ON LEASED SITE LAND, UNDER COMMERCIAL USE.	1,560	285
AG-LSO2	IMPROVEMENTS AND STRUCTURES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS ON LEASED SITE LAND, UNDER COMMERCIAL USE.	0	0
NA-LS1	IMPROVEMENTS AND STRUCTURES WITHIN CORPORATE LIMITS— ON LEASED SITE LAND.	0	0
NA-LSO1	IMPROVEMENTS AND STRUCTURES WITHOUT CORPORATE LIMITS ON LEASED SITE LAND.	0	0
NA-LS2	IMPROVEMENTS AND STRUCTURES WITHIN CORPORATE LIMITS ON LEASED SITE LAND UNDER COMMERCIAL USE.	1,208,015	1,254,640
NA-LSO2	IMPROVEMENTS AND STRUCTURES WITHOUT CORPORATE LIMITS ON LEASED SITE LAND UNDER COMMERCIAL USE.	48,630	48,630
	TOTAL ASSESSED LESS EXEMPTIONS	208,183,443	208,713,077
	EXEMPTIONS	6,846,880	6,870,310

1987 RECAP INFORMATION - TAXES PAYABLE 1988 COUNTY: SPINK

	TAXABLE VALUATION	LEVY	AMOUNT OF TAX
AG LANDS-OUTSIDE CORPORATE LIMITS	92,548,974		3,174,869.12
NON AG LANDS-OUTSIDE CORPORATE LIMITS	9,971,374		461,054.11
AG LOTS-WITHIN CORPORATE LIMITS	184,550		9,441.71
NON AG LOTS-WITHIN CORPORATE LIMITS	21,992,691		1,482,350.69
TOTAL REAL PROPERTY	124,697,589		5,127,715.63
RAILROAD	0		0.00
TELEGRAPH	0		0.00
ELECTRIC, LIGHT, GAS, WATER, ETC.	8,535,444		376,356.03
TELEPHONE-WITHIN CORPORATE LIMITS	1,085,672		72,570.87
TOTAL REAL PROPERTY PLUS UTILITIES	134,318,705		5,576,642.53
TELEPHONE-WITHOUT CORPORATE LIMITS	1,309,522	35.71	46,763.03
SPECIAL ASSESSMENTS			6,698.82
TOTAL TAXES FOR SPINK COUNTY			5,630,104.38
COUNTY GENERAL	134,318,705	9.01	1,210,211.54
SNOW REMOVAL		0.00	0.00
ROAD AND BRIDGE RESERVE		1.92	257,891.92
COURTHOUSE		0.00	0.00
AG BUILDING		0.00	0.00
HOSPITAL		0.00	0.00
BONDS		0.00	0.00
	0	0.00	0.00
	0	0.00	0.00
	0	0.00	0.00
SUBTOTAL	134,318,705	10.93	1,468,103.46
SECONDARY ROAD	0	0.00	0.00
FIREFIGHTING	116,946,707	0.23	26,897.74
RAILROAD AUTHORITY	0	0.00	0.00
AIRPORT AUTHORITY	0	0.00	0.00
TELEPHONE-WITHOUT CORPORATE LIMITS	1,309,522	35.71	46,763.03
SPECIAL ASSESSMENTS			6,698.82
TOTAL TAXES - COUNTY PURPOSES			1,548,463.05
OTHER ENTITIES			
WATER DISTRICTS	0	0.00	46,845.10
RURAL FIRE	0	0.00	0.00
OTHER	0		0.00
TOWNSHIPS	109,594,069		262,141.55

Individual Townships, their levies and taxes are listed in another section of this report)

CITIES NAME	SCHOOL DISTRICT			
ASHTON	56-3	549,052	12.92	7,093.75
BRENTFORD	56-3	290,775	17.86	5,193.24
CONDE	56-1	1,086,691	20.27	22,027.23
DOLAND	56-2	1,492,005	28.92	43,148.78
FRANKFORT	56-4	738,575	18.96	14,003.38
MELLETTE	56-3	1,115,250	16.64	18,557.76
NORTHVILLE	56-3	495,626	5.85	2,899.41
REDFIELD	56-4	17,371,998	21.37	371,239.60
TULARE	56-5	1,207,791	16.15	19,505.82
TURTON	56-2	376,873	22.79	8,588.94
TOTAL - CITIES		24,724,636		512,257.91

(! INDICATES TAXABLE VALUES ADJUSTED FOR CITY PURPOSES ONLY)

SCHOOL DISTRICTS

NAME	NUMBER	AG	NON AG	AG LEVY	NA LEVY	
* CLARK	12-2	90,163	6,096	20.16	29.87	1,999.78
* WILLOW LAKE	12-3	13,557	4,684	29.01	44.40	601.26
* HITCHCOCK	2-1	4,112,382	362,993	20.73	30.42	96,291.93
CONDE	56-1	8,513,768	6,817,415	16.49	23.25	298,896.93
DOLAND	56-2	23,787,996	3,898,732	17.85	24.64	520,680.49
NORTHWESTERN	56-3	26,857,247	5,018,668	19.48	29.65	671,982.68
REDFIELD	56-4	16,911,012	22,930,168	24.39	37.64	1,275,551.10
TULARE	56-5	12,046,231	2,501,756	24.60	38.97	393,830.71
* WARNER	6-5	9,724	8,037	26.12	38.31	561.89
TOTAL - SCHOOLS		92,342,080	41,548,544			3,260,396.77

(* INDICATES OVERLAPPING SCHOOL DISTRICT - TAXABLE VALUES ADJUSTED FOR SCHOOL PURPOSES ONLY)

TOTAL TAXES IN SPINK COUNTY 5,630,104.38

MOBILE HOME INFORMATION

NUMBER REGISTERED:	328	FULL AND TRUE VALUATION:	2,020,780.00
TAXABLE VALUE:	1,039,961.00	TAXES ON MOBILE HOMES:	53,995.72

PERCENT OF TOTAL TAXES RECEIVED BY:

COUNTY:	27.50	SCHOOL:	57.91	CITIES:	9.10
TOWNSHIPS:	4.66	WATER DISTRICTS:	0.83	RURAL FIRE DISTRICTS:	0.00
		OTHER DISTRICTS:	0.00		

COUNTY STANLEY

		1987 VALUATIONS	1988 VALUATIONS
AG-A	LAND CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS	80,928,335	72,081,405
AG-A1	IMPROVEMENTS AND STRUCTURES ON LAND CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS, LESS DWELLINGS AND AUTOMOBILE GARAGES.	935,300	800,690
NA-A1	DWELLINGS AND AUTOMOBILE GARAGES ON LAND CLASSIFED AS AGRICULTURAL WITHOUT CORPORATE LIMITS.	2,314,420	2,102,770
AG-AC	LAND CLASSIFIED AS AGRILCULTURAL WITHOUT CORPORATE LIMITS, UNDER COMMERCIAL USE	0	0
NA-AC2	IMPROVEMENTS AND STRUCTURES ON LAND CLASSIFIED AS AGRICULTURAL UNDER COMMERCIAL USE.	18,965	17,070
AG-C	PLATTED LOTS AND ACREAGES WITHOUT CORPORATE LIMITS CLASSIFIED AS AGRICULTURAL	45,475	33,470
AG-C1	IMPROVEMENTS AND STRUCTURES ON PLATTED LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS, LESS DWELLINGS AND AUTOMOBILE GARAGES	0	0
NA-C1	DWELLINGS AND AUTOMOBILE GARAGES ON PLATTED LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS.	0	0
AG-CC	PLATTED LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS IMPROVED OR UNIMPROVED, UNDER COMMERCIAL USE.	0	0
AG-CC2	IMPROVEMENTS AND STRUCTURES ON PLATTED LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS UNDER COMMERCIAL USE.	0	0
NA-C	PLATTED LOTS AND ACREAGES WITHOUT CORPORATE LIMITS.	332,980	306,935
NA-C1	IMPROVEMENTS AND STRUCTURES ON PLATTED LOTS AND ACREAGES WITHOUT CORPORATE LIMITS.	1,346,260	1,275,785
NA-CC	PLATTED LOTS AND ACREAGES WITHOUT CORPORATE LIMITS IMPROVED OR UNIMPROVED, UNDER COMMERCIAL USE.	34,795	31,175
NA-CC2	IMPROVEMENTS AND STRUCTURES ON PLATTED LOTS AND ACREAGES WITHOUT CORPORATE LIMITS, UNDER COMMERCIAL USE.	91,370	82,230
AG-D	CITY OR TOWN LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL.	318,870	316,380
AG-D1	AGRICULTURAL IMPROVEMENTS AND STRUCTURES LESS DWELLINGS AND AUTOMOBILE GARAGES ON CITY OR TOWN LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL.	7,845	5,130
NA-D1	DWELLINGS AND AUTOMOBILE GARAGES ON CITY OR TOWN LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL.	129,205	116,280
AG-DC	CITY OR TOWN LOTS AND ACREAGES IMPROVED OR UNIMPROVED CLASSIFIED AS AGRICULTURAL FOR COMMERCIAL USE.	27,935	26,755
AG-DC2	IMPROVEMENTS AND STRUCTURES CLASSIFIED AS AGRICULTURAL ON CITY OR TOWN LOTS AND ACREAGES.	62,825	55,800
NA-D	LOTS AND ACREAGES IN CITY OR TOWN.	2,900,440	2,684,805
NA-D1	IMPROVEMENTS AND STRUCTURES ON CITY OR TOWN LOTS AND ACREAGES.	9,811,605	8,920,925
NA-DC	CITY OR TOWN LOTS AND ACREAGES IMPROVED OR UNIMPROVED, UNDER COMMERCIAL USE.	1,703,760	1,651,315
NA-DC2	IMPROVEMENTS AND STRUCTURES ON CITY OR TOWN LOTS AND ACREAGES UNDER COMMERCIAL USE.	5,090,390	4,712,920
NA-M	MINERAL INTERESTS	0	0
AG-LS1	IMPROVEMENTS AND STRUCTURES CLASSIFIED AS AGRICULTURAL WITHIN CORPORATE LIMITS ON LEASED SITE LAND.	0	0
AG-LSO1	IMPROVEMENTS AND STRUCTURES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS ON LEASED SITE LAND.	3,560	8,410
AG-LS2	IMPROVEMENTS AND STRUCTURES CLASSIFIED AS AGRICULTURAL WITHIN CORPORATE LIMITS ON LEASED SITE LAND, UNDER COMMERCIAL USE.	0	0
AG-LSO2	IMPROVEMENTS AND STRUCTURES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS ON LEASED SITE LAND, UNDER COMMERCIAL USE.	7,650	6,885
NA-LS1	IMPROVEMENTS AND STRUCTURES WITHIN CORPORATE LIMITS ON LEASED SITE LAND.	0	0
NA-LSO1	IMPROVEMENTS AND STRUCTURES WITHOUT CORPORATE LIMITS ON LEASED SITE LAND.	60,035	57,770
NA-LS2	IMPROVEMENTS AND STRUCTURES WITHIN CORPORATE LIMITS ON LEASED SITE LAND UNDER COMMERCIAL USE.	0	0
NA-LSO2	IMPROVEMENTS AND STRUCTURES WITHOUT CORPORATE LIMITS ON LEASED SITE LAND UNDER COMMERCIAL USE.	90,340	117,860
	TOTAL ASSESSED LESS EXEMPTIONS	106,262,360	95,412,765
	EXEMPTIONS	1,127,785	1,070,715

1987 RECAP INFORMATION - TAXES PAYABLE 1988 COUNTY: STANLEY

	TAXABLE VALUATION	LEVY	AMOUNT OF TAX
AG LANDS-OUTSIDE CORPORATE LIMITS	35,225,738		1,205,072.50
NON AG LANDS-OUTSIDE CORPORATE LIMITS	1,844,341		83,972.82
AG LOTS-WITHIN CORPORATE LIMITS	179,514		10,496.18
NON AG LOTS-WITHIN CORPORATE LIMITS	8,443,222		589,252.46
TOTAL REAL PROPERTY	45,692,815		1,888,793.96
RAILROAD	25,161		1,290.88
TELEGRAPH	0		0.00
ELECTRIC, LIGHT, GAS, WATER, ETC.	742,191		33,791.96
TELEPHONE-WITHIN CORPORATE LIMITS	254,610		17,769.24
TOTAL REAL PROPERTY PLUS UTILITIES	46,714,777		1,941,646.04
TELEPHONE-WITHOUT CORPORATE LIMITS	318,620	34.06	10,852.20
SPECIAL ASSESSMENTS			400.44
TOTAL TAXES FOR STANLEY COUNTY			1,952,898.68
COUNTY GENERAL	46,714,777	10.60	495,176.64
SNOW REMOVAL		0.00	0.00
ROAD AND BRIDGE RESERVE		0.00	0.00
COURTHOUSE		0.00	0.00
AG BUILDING		0.00	0.00
HOSPITAL		0.00	0.00
BONDS		0.00	0.00
	0	0.00	0.00
	0	0.00	0.00
	0	0.00	0.00
SUBTOTAL	46,714,777	10.60	495,176.64
SECONDARY ROAD	37,831,442	0.18	6,809.66
FIREFIGHTING	37,831,442	0.79	29,886.84
RAILROAD AUTHORITY	0	0.00	0.00
AIRPORT AUTHORITY	0	0.00	0.00
TELEPHONE-WITHOUT CORPORATE LIMITS	318,620	34.06	10,852.20
SPECIAL ASSESSMENTS			400.44
TOTAL TAXES - COUNTY PURPOSES			543,125.78
OTHER ENTITIES			
WATER DISTRICTS	0	0.00	0.00
RURAL FIRE	0	0.00	0.00
OTHER	0		0.00
TOWNSHIPS	0		0.00

Individual Townships, their levies and taxes are listed in another section of this report)

CITIES NAME	SCHOOL DISTRICT		LEVY	AMOUNT OF TAX
FORT PIERRE	57-1	8,883,335	25.23	224,126.54
TOTAL - CITIES		8,883,335		224,126.54

(! INDICATES TAXABLE VALUES ADJUSTED FOR CITY PURPOSES ONLY)

SCHOOL DISTRICTS NAME	NUMBER	AG	NON AG	AG LEVY	NA LEVY	
STANLEY	57-1	35,405,252	11,309,525	22.64	33.96	1,185,646.36
TOTAL - SCHOOLS		35,405,252	11,309,525			1,185,646.36

(* INDICATES OVERLAPPING SCHOOL DISTRICT - TAXABLE VALUES ADJUSTED FOR SCHOOL PURPOSES ONLY)

TOTAL TAXES IN STANLEY COUNTY	1,952,898.68

MOBILE HOME INFORMATION

NUMBER REGISTERED:	264	FULL AND TRUE VALUATION:	1,637,442.00
TAXABLE VALUE:	424,935.00	TAXES ON MOBILE HOMES:	28,991.86

PERCENT OF TOTAL TAXES RECEIVED BY:

COUNTY:	27.81	SCHOOL:	60.71	CITIES:	11.48
TOWNSHIPS:	0.00	WATER DISTRICTS:	0.00	RURAL FIRE DISTRICTS:	0.00
		OTHER DISTRICTS:	0.00		

COUNTY SULLY

		1987 VALUATIONS	1988 VALUATIONS
AG-A	LAND CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS	129,220,060	129,221,060
AG-A1	IMPROVEMENTS AND STRUCTURES ON LAND CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS, LESS DWELLINGS AND AUTOMOBILE GARAGES.	1,985,830	2,005,650
NA-A1	DWELLINGS AND AUTOMOBILE GARAGES ON LAND CLASSIFED AS AGRICULTURAL WITHOUT CORPORATE LIMITS.	2,990,420	3,020,680
AG-AC	LAND CLASSIFIED AS AGRILCULTURAL WITHOUT CORPORATE LIMITS, UNDER COMMERCIAL USE	0	0
NA-AC2	IMPROVEMENTS AND STRUCTURES ON LAND CLASSIFIED AS AGRICULTURAL UNDER COMMERCIAL USE.	0	0
AG-C	PLATTED LOTS AND ACREAGES WITHOUT CORPORATE LIMITS CLASSIFIED AS AGRICULTURAL	290,250	292,730
AG-C1	IMPROVEMENTS AND STRUCTURES ON PLATTED LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS, LESS DWELLINGS AND AUTOMOBILE GARAGES	897,770	972,150
NA-C1	DWELLINGS AND AUTOMOBILE GARAGES ON PLATTED LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS.	260,700	260,700
AG-CC	PLATTED LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS IMPROVED OR UNIMPROVED, UNDER COMMERCIAL USE.	0	0
AG-CC2	IMPROVEMENTS AND STRUCTURES ON PLATTED LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS UNDER COMMERCIAL USE.	0	0
NA-C	PLATTED LOTS AND ACREAGES WITHOUT CORPORATE LIMITS.	41,420	41,420
NA-C1	IMPROVEMENTS AND STRUCTURES ON PLATTED LOTS AND ACREAGES WITHOUT CORPORATE LIMITS.	119,190	118,190
NA-CC	PLATTED LOTS AND ACREAGES WITHOUT CORPORATE LIMITS IMPROVED OR UNIMPROVED, UNDER COMMERCIAL USE.	136,790	132,250
NA-CC2	IMPROVEMENTS AND STRUCTURES ON PLATTED LOTS AND ACREAGES WITHOUT CORPORATE LIMITS, UNDER COMMERCIAL USE.	2,126,680	2,140,150
AG-D	CITY OR TOWN LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL.	20,090	20,090
AG-D1	AGRICULTURAL IMPROVEMENTS AND STRUCTURES LESS DWELLINGS AND AUTOMOBILE GARAGES ON CITY OR TOWN LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL.	31,390	31,160
NA-D1	DWELLINGS AND AUTOMOBILE GARAGES ON CITY OR TOWN LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL.	480	480
AG-DC	CITY OR TOWN LOTS AND ACREAGES IMPROVED OR UNIMPROVED CLASSIFIED AS AGRICULTURAL FOR COMMERCIAL USE.	0	0
AG-DC2	IMPROVEMENTS AND STRUCTURES CLASSIFIED AS AGRICULTURAL ON CITY OR TOWN LOTS AND ACREAGES.	0	0
NA-D	LOTS AND ACREAGES IN CITY OR TOWN.	499,690	500,030
NA-D1	IMPROVEMENTS AND STRUCTURES ON CITY OR TOWN LOTS AND ACREAGES.	5,058,250	5,085,230
NA-DC	CITY OR TOWN LOTS AND ACREAGES IMPROVED OR UNIMPROVED, UNDER COMMERCIAL USE.	208,180	208,180
NA-DC2	IMPROVEMENTS AND STRUCTURES ON CITY OR TOWN LOTS AND ACREAGES UNDER COMMERCIAL USE.	2,277,560	2,250,740
NA-M	MINERAL INTERESTS	0	0
AG-LS1	IMPROVEMENTS AND STRUCTURES CLASSIFIED AS AGRICULTURAL WITHIN CORPORATE LIMITS ON LEASED SITE LAND.	9,030	9,030
AG-LSO1	IMPROVEMENTS AND STRUCTURES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS ON LEASED SITE LAND.	193,560	178,620
AG-LS2	IMPROVEMENTS AND STRUCTURES CLASSIFIED AS AGRICULTURAL WITHIN CORPORATE LIMITS ON LEASED SITE LAND, UNDER COMMERCIAL USE.	0	0
AG-LSO2	IMPROVEMENTS AND STRUCTURES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS ON LEASED SITE LAND, UNDER COMMERCIAL USE.	0	0
NA-LS1	IMPROVEMENTS AND STRUCTURES WITHIN CORPORATE LIMITS ON LEASED SITE LAND.	0	0
NA-LSO1	IMPROVEMENTS AND STRUCTURES WITHOUT CORPORATE LIMITS ON LEASED SITE LAND.	11,600	22,760
NA-LS2	IMPROVEMENTS AND STRUCTURES WITHIN CORPORATE LIMITS ON LEASED SITE LAND UNDER COMMERCIAL USE.	0	0
NA-LSO2	IMPROVEMENTS AND STRUCTURES WITHOUT CORPORATE LIMITS ON LEASED SITE LAND UNDER COMMERCIAL USE.	102,420	78,380
	TOTAL ASSESSED LESS EXEMPTIONS	146,481,360	146,589,680
	EXEMPTIONS	1,898,510	1,893,700

1987 RECAP INFORMATION - TAXES PAYABLE 1988 COUNTY: SULLY

	TAXABLE VALUATION	LEVY	AMOUNT OF TAX
AG LANDS-OUTSIDE CORPORATE LIMITS	66,304,760		1,640,952.79
NON AG LANDS-OUTSIDE CORPORATE LIMITS	2,895,860		91,569.86
AG LOTS-WITHIN CORPORATE LIMITS	30,280		1,020.50
NON AG LOTS-WITHIN CORPORATE LIMITS	4,024,010		192,293.10
TOTAL REAL PROPERTY	73,254,910		1,925,836.25
RAILROAD	12,213		463.61
TELEGRAPH	0		0.00
ELECTRIC, LIGHT, GAS, WATER, ETC.	0		0.00
TELEPHONE-WITHIN CORPORATE LIMITS	171,385		8,453.40
TOTAL REAL PROPERTY PLUS UTILITIES	73,438,508		1,934,753.26
TELEPHONE-WITHOUT CORPORATE LIMITS	175,500	25.04	4,394.52
SPECIAL ASSESSMENTS			0.00
TOTAL TAXES FOR SULLY COUNTY			1,939,147.78
COUNTY GENERAL	73,438,508	7.17	526,554.10
SNOW REMOVAL		1.30	95,470.06
ROAD AND BRIDGE RESERVE		0.00	0.00
COURTHOUSE		0.00	0.00
AG BUILDING		0.00	0.00
HOSPITAL		0.00	0.00
BONDS		0.00	0.00
	0	0.00	0.00
	0	0.00	0.00
	0	0.00	0.00
SUBTOTAL	73,438,508	8.47	622,024.16
SECONDARY ROAD	69,212,020	2.22	153,650.68
FIREFIGHTING	73,438,508	0.13	9,547.01
RAILROAD AUTHORITY	0	0.00	0.00
AIRPORT AUTHORITY	0	0.00	0.00
TELEPHONE-WITHOUT CORPORATE LIMITS	175,500	25.04	4,394.52
SPECIAL ASSESSMENTS			0.00
TOTAL TAXES - COUNTY PURPOSES			789,616.37
OTHER ENTITIES			
WATER DISTRICTS	0	0.00	18,675.97
RURAL FIRE	0	0.00	0.00
OTHER	0		0.00
TOWNSHIPS	0		0.00

Individual Townships, their levies and taxes are listed in another section of this report)

CITIES NAME	SCHOOL DISTRICT		LEVY	
AGAR	58-1	421,855	11.85	4,998.98
ONIDA	58-2	3,804,633	15.58	59,276.18
TOTAL - CITIES		4,226,488		64,275.16

(! INDICATES TAXABLE VALUES ADJUSTED FOR CITY PURPOSES ONLY)

SCHOOL DISTRICTS

NAME	NUMBER	AG	NON AG	AG LEVY	NA LEVY	
* HARROLD	32-1	1,648,290	107,570	18.95	25.02	33,926.50
AGAR	58-1	33,591,660	1,351,225	8.62	9.10	305,523.92
SULLY BUTTES	58-2	31,022,270	5,668,203	18.07	25.42	727,130.36
TOTAL - SCHOOLS		66,262,220	7,126,998			1,066,580.28

(* INDICATES OVERLAPPING SCHOOL DISTRICT - TAXABLE VALUES ADJUSTED FOR SCHOOL PURPOSES ONLY)

TOTAL TAXES IN SULLY COUNTY 1,939,147.78

MOBILE HOME INFORMATION

NUMBER REGISTERED:	140	FULL AND TRUE VALUATION:	1,059,020.00
TAXABLE VALUE:	388,999.00	TAXES ON MOBILE HOMES:	16,468.80

PERCENT OF TOTAL TAXES RECEIVED BY:

COUNTY:	40.72	SCHOOL:	55.00	CITIES:	3.31
TOWNSHIPS:	0.00	WATER DISTRICTS:	0.96	RURAL FIRE DISTRICTS:	0.00
		OTHER DISTRICTS:	0.00		

COUNTY TODD

		1987 VALUATIONS	1988 VALUATIONS
AG-A	LAND CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS	26,491,198	26,522,513
AG-A1	IMPROVEMENTS AND STRUCTURES ON LAND CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS, LESS DWELLINGS AND AUTOMOBILE GARAGES.	991,433	1,006,922
NA-A1	DWELLINGS AND AUTOMOBILE GARAGES ON LAND CLASSIFED AS AGRICULTURAL WITHOUT CORPORATE LIMITS.	2,174,047	2,183,019
AG-AC	LAND CLASSIFIED AS AGRILCULTURAL WITHOUT CORPORATE LIMITS, UNDER COMMERCIAL USE	0	0
NA-AC2	IMPROVEMENTS AND STRUCTURES ON LAND CLASSIFIED AS AGRICULTURAL UNDER COMMERCIAL USE.	0	0
AG-C	PLATTED LOTS AND ACREAGES WITHOUT CORPORATE LIMITS CLASSIFIED AS AGRICULTURAL	5,960	5,960
AG-C1	IMPROVEMENTS AND STRUCTURES ON PLATTED LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS, LESS DWELLINGS AND AUTOMOBILE GARAGES	41,786	41,786
NA-C1	DWELLINGS AND AUTOMOBILE GARAGES ON PLATTED LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS.	23,443	23,443
AG-CC	PLATTED LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS IMPROVED OR UNIMPROVED, UNDER COMMERCIAL USE.	1,832	1,832
AG-CC2	IMPROVEMENTS AND STRUCTURES ON PLATTED LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS UNDER COMMERCIAL USE.	0	0
NA-C	PLATTED LOTS AND ACREAGES WITHOUT CORPORATE LIMITS.	61,697	62,830
NA-C1	IMPROVEMENTS AND STRUCTURES ON PLATTED LOTS AND ACREAGES WITHOUT CORPORATE LIMITS.	466,740	506,640
NA-CC	PLATTED LOTS AND ACREAGES WITHOUT CORPORATE LIMITS IMPROVED OR UNIMPROVED, UNDER COMMERCIAL USE.	57,859	58,119
NA-CC2	IMPROVEMENTS AND STRUCTURES ON PLATTED LOTS AND ACREAGES WITHOUT CORPORATE LIMITS, UNDER COMMERCIAL USE.	295,265	315,768
AG-D	CITY OR TOWN LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL.	3,830	3,830
AG-D1	AGRICULTURAL IMPROVEMENTS AND STRUCTURES LESS DWELLINGS AND AUTOMOBILE GARAGES ON CITY OR TOWN LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL.	0	0
NA-D1	DWELLINGS AND AUTOMOBILE GARAGES ON CITY OR TOWN LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL.	0	0
AG-DC	CITY OR TOWN LOTS AND ACREAGES IMPROVED OR UNIMPROVED CLASSIFIED AS AGRICULTURAL FOR COMMERCIAL USE.	0	0
AG-DC2	IMPROVEMENTS AND STRUCTURES CLASSIFIED AS AGRICULTURAL ON CITY OR TOWN LOTS AND ACREAGES.	0	0
NA-D	LOTS AND ACREAGES IN CITY OR TOWN.	453,484	459,414
NA-D1	IMPROVEMENTS AND STRUCTURES ON CITY OR TOWN LOTS AND ACREAGES.	2,506,929	2,587,857
NA-DC	CITY OR TOWN LOTS AND ACREAGES IMPROVED OR UNIMPROVED, UNDER COMMERCIAL USE.	220,767	221,900
NA-DC2	IMPROVEMENTS AND STRUCTURES ON CITY OR TOWN LOTS AND ACREAGES UNDER COMMERCIAL USE.	1,832,564	1,883,478
NA-M	MINERAL INTERESTS	0	0
AG-LS1	IMPROVEMENTS AND STRUCTURES CLASSIFIED AS AGRICULTURAL WITHIN CORPORATE LIMITS ON LEASED SITE LAND.	0	0
AG-LSO1	IMPROVEMENTS AND STRUCTURES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS ON LEASED SITE LAND.	0	0
AG-LS2	IMPROVEMENTS AND STRUCTURES CLASSIFIED AS AGRICULTURAL WITHIN CORPORATE LIMITS ON LEASED SITE LAND, UNDER COMMERCIAL USE.	0	0
AG-LSO2	IMPROVEMENTS AND STRUCTURES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS ON LEASED SITE LAND, UNDER COMMERCIAL USE.	0	0
NA-LS1	IMPROVEMENTS AND STRUCTURES WITHIN CORPORATE LIMITS ON LEASED SITE LAND.	0	16,510
NA-LSO1	IMPROVEMENTS AND STRUCTURES WITHOUT CORPORATE LIMITS ON LEASED SITE LAND.	32,778	15,560
NA-LS2	IMPROVEMENTS AND STRUCTURES WITHIN CORPORATE LIMITS ON LEASED SITE LAND UNDER COMMERCIAL USE.	2,800	2,800
NA-LSO2	IMPROVEMENTS AND STRUCTURES WITHOUT CORPORATE LIMITS ON LEASED SITE LAND UNDER COMMERCIAL USE.	15,640	15,640
	TOTAL ASSESSED LESS EXEMPTIONS	35,680,052	35,935,821
	EXEMPTIONS	1,699,448	1,693,185

1987 RECAP INFORMATION - TAXES PAYABLE 1988 COUNTY: TODD

	TAXABLE VALUATION	LEVY	AMOUNT OF TAX
AG LANDS-OUTSIDE CORPORATE LIMITS	12,940,180		572,343.78
NON AG LANDS-OUTSIDE CORPORATE LIMITS	1,469,940		79,406.38
AG LOTS-WITHIN CORPORATE LIMITS	1,802		105.10
NON AG LOTS-WITHIN CORPORATE LIMITS	2,357,780		159,347.42
TOTAL REAL PROPERTY	16,769,702		811,202.68
RAILROAD	0		0.00
TELEGRAPH	0		0.00
ELECTRIC, LIGHT, GAS, WATER, ETC.	303,256		16,381.90
TELEPHONE-WITHIN CORPORATE LIMITS	30,011		2,044.06
TOTAL REAL PROPERTY PLUS UTILITIES	17,102,969		829,628.64
TELEPHONE-WITHOUT CORPORATE LIMITS	161,308	45.41	7,325.00
SPECIAL ASSESSMENTS			0.00
TOTAL TAXES FOR TODD COUNTY			836,953.64
COUNTY GENERAL	17,102,969	19.13	327,179.38
SNOW REMOVAL		1.17	20,010.60
ROAD AND BRIDGE RESERVE		0.00	0.00
COURTHOUSE		0.35	5,985.98
AG BUILDING		0.00	0.00
HOSPITAL		0.00	0.00
BONDS		0.00	0.00
	0	0.00	0.00
	0	0.00	0.00
	0	0.00	0.00
SUBTOTAL	17,102,969	20.65	353,175.96
SECONDARY ROAD	14,713,376	0.00	0.00
FIREFIGHTING	0	0.00	0.00
RAILROAD AUTHORITY	0	0.00	0.00
AIRPORT AUTHORITY	0	0.00	0.00
TELEPHONE-WITHOUT CORPORATE LIMITS	161,308	45.41	7,325.00
SPECIAL ASSESSMENTS			0.00
TOTAL TAXES - COUNTY PURPOSES			360,500.96
OTHER ENTITIES			
WATER DISTRICTS	0	0.00	0.00
RURAL FIRE	0	0.00	0.00
OTHER	0		0.00
TOWNSHIPS	0		0.00

Individual Townships, their levies and taxes are listed in another section of this report)

CITIES NAME	SCHOOL DISTRICT			
MISSION	66-1	2,301,526	14.09	32,428.38
ST. FRANCIS	66-1	88,067	0.00	0.00
TOTAL - CITIES		2,389,593		32,428.38

(! INDICATES TAXABLE VALUES ADJUSTED FOR CITY PURPOSES ONLY)

SCHOOL DISTRICTS

NAME	NUMBER	AG	NON AG	AG LEVY	NA LEVY	
TODD	66-1	12,941,982	4,160,987	23.58	33.37	444,024.30
TOTAL - SCHOOLS		12,941,982	4,160,987			444,024.30

(* INDICATES OVERLAPPING SCHOOL DISTRICT - TAXABLE VALUES ADJUSTED FOR SCHOOL PURPOSES ONLY)

TOTAL TAXES IN TODD COUNTY 836,953.64

MOBILE HOME INFORMATION

NUMBER REGISTERED: 80 FULL AND TRUE VALUATION: 526,944.00
TAXABLE VALUE: 226,586.00 TAXES ON MOBILE HOMES: 7,201.98

PERCENT OF TOTAL TAXES RECEIVED BY:

COUNTY: 43.07 SCHOOL: 53.05 CITIES: 3.87
TOWNSHIPS: 0.00 WATER DISTRICTS: 0.00 RURAL FIRE DISTRICTS: 0.00
OTHER DISTRICTS: 0.00

COUNTY TRIPP

		1987 VALUATIONS	1988 VALUATIONS
AG-A	LAND CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS	120,879,553	119,646,765
AG-A1	IMPROVEMENTS AND STRUCTURES ON LAND CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS, LESS DWELLINGS AND AUTOMOBILE GARAGES.	1,547,379	1,596,506
NA-A1	DWELLINGS AND AUTOMOBILE GARAGES ON LAND CLASSIFED AS AGRICULTURAL WITHOUT CORPORATE LIMITS.	7,272,792	7,422,368
AG-AC	LAND CLASSIFIED AS AGRILCULTURAL WITHOUT CORPORATE LIMITS, UNDER COMMERCIAL USE	0	0
NA-AC2	IMPROVEMENTS AND STRUCTURES ON LAND CLASSIFIED AS AGRICULTURAL UNDER COMMERCIAL USE.	19,900	19,900
AG-C	PLATTED LOTS AND ACREAGES WITHOUT CORPORATE LIMITS CLASSIFIED AS AGRICULTURAL	157,256	163,745
AG-C1	IMPROVEMENTS AND STRUCTURES ON PLATTED LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS, LESS DWELLINGS AND AUTOMOBILE GARAGES	80,626	92,441
NA-C1	DWELLINGS AND AUTOMOBILE GARAGES ON PLATTED LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS.	441,559	505,290
AG-CC	PLATTED LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS IMPROVED OR UNIMPROVED, UNDER COMMERCIAL USE.	1,640	1,640
AG-CC2	IMPROVEMENTS AND STRUCTURES ON PLATTED LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS UNDER COMMERCIAL USE.	0	0
NA-C	PLATTED LOTS AND ACREAGES WITHOUT CORPORATE LIMITS.	213,456	215,034
NA-C1	IMPROVEMENTS AND STRUCTURES ON PLATTED LOTS AND ACREAGES WITHOUT CORPORATE LIMITS.	1,356,583	1,477,244
NA-CC	PLATTED LOTS AND ACREAGES WITHOUT CORPORATE LIMITS IMPROVED OR UNIMPROVED, UNDER COMMERCIAL USE.	138,288	144,268
NA-CC2	IMPROVEMENTS AND STRUCTURES ON PLATTED LOTS AND ACREAGES WITHOUT CORPORATE LIMITS, UNDER COMMERCIAL USE.	1,787,617	1,832,869
AG-D	CITY OR TOWN LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL.	0	0
AG-D1	AGRICULTURAL IMPROVEMENTS AND STRUCTURES LESS DWELLINGS AND AUTOMOBILE GARAGES ON CITY OR TOWN LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL.	0	0
NA-D1	DWELLINGS AND AUTOMOBILE GARAGES ON CITY OR TOWN LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL.	0	0
AG-DC	CITY OR TOWN LOTS AND ACREAGES IMPROVED OR UNIMPROVED CLASSIFIED AS AGRICULTURAL FOR COMMERCIAL USE.	0	0
AG-DC2	IMPROVEMENTS AND STRUCTURES CLASSIFIED AS AGRICULTURAL ON CITY OR TOWN LOTS AND ACREAGES.	0	0
NA-D	LOTS AND ACREAGES IN CITY OR TOWN.	4,760,765	4,742,955
NA-D1	IMPROVEMENTS AND STRUCTURES ON CITY OR TOWN LOTS AND ACREAGES.	21,738,459	22,197,351
NA-DC	CITY OR TOWN LOTS AND ACREAGES IMPROVED OR UNIMPROVED, UNDER COMMERCIAL USE.	1,510,720	1,535,502
NA-DC2	IMPROVEMENTS AND STRUCTURES ON CITY OR TOWN LOTS AND ACREAGES UNDER COMMERCIAL USE.	10,297,185	10,499,498
NA-M	MINERAL INTERESTS	0	0
AG-LS1	IMPROVEMENTS AND STRUCTURES CLASSIFIED AS AGRICULTURAL WITHIN CORPORATE LIMITS ON LEASED SITE LAND.	0	0
AG-LSO1	IMPROVEMENTS AND STRUCTURES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS ON LEASED SITE LAND.	52,198	55,813
AG-LS2	IMPROVEMENTS AND STRUCTURES CLASSIFIED AS AGRICULTURAL WITHIN CORPORATE LIMITS ON LEASED SITE LAND, UNDER COMMERCIAL USE.	0	0
AG-LSO2	IMPROVEMENTS AND STRUCTURES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS ON LEASED SITE LAND, UNDER COMMERCIAL USE.	0	0
NA-LS1	IMPROVEMENTS AND STRUCTURES WITHIN CORPORATE LIMITS ON LEASED SITE LAND.	8,788	8,412
NA-LSO1	IMPROVEMENTS AND STRUCTURES WITHOUT CORPORATE LIMITS ON LEASED SITE LAND.	169,904	207,666
NA-LS2	IMPROVEMENTS AND STRUCTURES WITHIN CORPORATE LIMITS ON LEASED SITE LAND UNDER COMMERCIAL USE.	279,624	279,496
NA-LSO2	IMPROVEMENTS AND STRUCTURES WITHOUT CORPORATE LIMITS ON LEASED SITE LAND UNDER COMMERCIAL USE.	21,068	21,068
	TOTAL ASSESSED LESS EXEMPTIONS	172,735,360	172,665,831
	EXEMPTIONS	3,988,881	4,033,183

1987 RECAP INFORMATION - TAXES PAYABLE 1988

COUNTY: TRIPP

	TAXABLE VALUATION	LEVY	AMOUNT OF TAX
AG LANDS-OUTSIDE CORPORATE LIMITS	57,672,839		2,560,764.01
NON AG LANDS-OUTSIDE CORPORATE LIMITS	5,365,641		304,714.87
AG LOTS-WITHIN CORPORATE LIMITS	4,930		211.90
NON AG LOTS-WITHIN CORPORATE LIMITS	18,142,198		1,458,364.20
TOTAL REAL PROPERTY	81,185,608		4,324,054.98
RAILROAD	0		0.00
TELEGRAPH	0		0.00
ELECTRIC, LIGHT, GAS, WATER, ETC.	0		0.00
TELEPHONE-WITHIN CORPORATE LIMITS	1,012,747		79,569.80
TOTAL REAL PROPERTY PLUS UTILITIES	82,198,355		4,403,624.78
TELEPHONE-WITHOUT CORPORATE LIMITS	1,181,267	45.46	53,700.40
SPECIAL ASSESSMENTS			611.00
TOTAL TAXES FOR TRIPP COUNTY			4,457,936.18
COUNTY GENERAL	82,198,355	14.49	1,191,053.97
SNOW REMOVAL		0.79	64,937.24
ROAD AND BRIDGE RESERVE		1.98	162,752.30
COURTHOUSE		0.30	24,659.09
AG BUILDING		0.00	0.00
HOSPITAL		0.00	0.00
BONDS		0.00	0.00
	0	0.00	0.00
	0	0.00	0.00
	0	0.00	0.00
SUBTOTAL	82,198,355	17.56	1,443,402.60
SECONDARY ROAD	0	0.00	0.00
FIREFIGHTING	0	0.00	0.00
RAILROAD AUTHORITY	0	0.00	0.00
AIRPORT AUTHORITY	0	0.00	0.00
TELEPHONE-WITHOUT CORPORATE LIMITS	1,181,267	45.46	53,700.40
SPECIAL ASSESSMENTS			611.00
TOTAL TAXES - COUNTY PURPOSES			1,497,714.00
OTHER ENTITIES			
WATER DISTRICTS	0	0.00	0.00
RURAL FIRE	0	0.00	0.00
OTHER	0		0.00
TOWNSHIPS	62,091,872		126,806.68

Individual Townships, their levies and taxes are listed in another section of this report)

CITIES NAME	SCHOOL DISTRICT			
COLOME	59-1	979,713	38.90	38,110.64
OLD WITTEN	47-2	7,235	0.00	0.00
WINNER	59-2	17,908,305	25.06	448,782.66
WITTEN	47-2	264,329	7.38	1,950.58
TOTAL - CITIES		19,159,582		488,843.88

(! INDICATES TAXABLE VALUES ADJUSTED FOR CITY PURPOSES ONLY)

SCHOOL DISTRICTS NAME	NUMBER	AG	NON AG	AG LEVY	NA LEVY	
* GREGORY	26-4	2,359,231	95,590	29.48	45.48	73,897.68
* WOOD	47-2	3,970,735	338,966	24.00	40.00	108,856.14
COLOME	59-1	11,328,183	1,958,022	28.05	41.17	398,367.20
WINNER	59-2	40,461,209	22,056,931	23.43	36.97	1,763,450.60
TOTAL - SCHOOLS		58,119,358	24,449,509			2,344,571.62

(* INDICATES OVERLAPPING SCHOOL DISTRICT - TAXABLE VALUES ADJUSTED FOR SCHOOL PURPOSES ONLY)

TOTAL TAXES IN TRIPP COUNTY 4,457,936.18

MOBILE HOME INFORMATION

NUMBER REGISTERED:	423	FULL AND TRUE VALUATION:	2,987,688.00
TAXABLE VALUE:	1,404,213.00	TAXES ON MOBILE HOMES:	36,102.95

PERCENT OF TOTAL TAXES RECEIVED BY:

COUNTY:	33.60	SCHOOL:	52.59	CITIES:	10.97
TOWNSHIPS:	2.84	WATER DISTRICTS:	0.00	RURAL FIRE DISTRICTS:	0.00
		OTHER DISTRICTS:	0.00		

COUNTY TURNER

		1987 VALUATIONS	1988 VALUATIONS
AG-A	LAND CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS	136,832,847	136,541,158
AG-A1	IMPROVEMENTS AND STRUCTURES ON LAND CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS, LESS DWELLINGS AND AUTOMOBILE GARAGES.	3,719,306	3,806,660
NA-A1	DWELLINGS AND AUTOMOBILE GARAGES ON LAND CLASSIFED AS AGRICULTURAL WITHOUT CORPORATE LIMITS.	13,953,750	14,078,390
AG-AC	LAND CLASSIFIED AS AGRILCULTURAL WITHOUT CORPORATE LIMITS, UNDER COMMERCIAL USE	21,920	21,920
NA-AC2	IMPROVEMENTS AND STRUCTURES ON LAND CLASSIFIED AS AGRICULTURAL UNDER COMMERCIAL USE.	3,200	3,200
AG-C	PLATTED LOTS AND ACREAGES WITHOUT CORPORATE LIMITS CLASSIFIED AS AGRICULTURAL	0	0
AG-C1	IMPROVEMENTS AND STRUCTURES ON PLATTED LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS, LESS DWELLINGS AND AUTOMOBILE GARAGES	0	0
NA-C1	DWELLINGS AND AUTOMOBILE GARAGES ON PLATTED LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS.	212,350	304,530
AG-CC	PLATTED LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS IMPROVED OR UNIMPROVED, UNDER COMMERCIAL USE.	0	0
AG-CC2	IMPROVEMENTS AND STRUCTURES ON PLATTED LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS UNDER COMMERCIAL USE.	0	0
NA-C	PLATTED LOTS AND ACREAGES WITHOUT CORPORATE LIMITS.	923,559	989,550
NA-C1	IMPROVEMENTS AND STRUCTURES ON PLATTED LOTS AND ACREAGES WITHOUT CORPORATE LIMITS.	2,894,190	3,040,340
NA-CC	PLATTED LOTS AND ACREAGES WITHOUT CORPORATE LIMITS IMPROVED OR UNIMPROVED, UNDER COMMERCIAL USE.	136,340	141,100
NA-CC2	IMPROVEMENTS AND STRUCTURES ON PLATTED LOTS AND ACREAGES WITHOUT CORPORATE LIMITS, UNDER COMMERCIAL USE.	324,140	338,400
AG-D	CITY OR TOWN LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL.	354,705	348,560
AG-D1	AGRICULTURAL IMPROVEMENTS AND STRUCTURES LESS DWELLINGS AND AUTOMOBILE GARAGES ON CITY OR TOWN LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL.	4,130	4,580
NA-D1	DWELLINGS AND AUTOMOBILE GARAGES ON CITY OR TOWN LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL.	0	0
AG-DC	CITY OR TOWN LOTS AND ACREAGES IMPROVED OR UNIMPROVED CLASSIFIED AS AGRICULTURAL FOR COMMERCIAL USE.	0	0
AG-DC2	IMPROVEMENTS AND STRUCTURES CLASSIFIED AS AGRICULTURAL ON CITY OR TOWN LOTS AND ACREAGES.	0	0
NA-D	LOTS AND ACREAGES IN CITY OR TOWN.	2,699,515	2,700,330
NA-D1	IMPROVEMENTS AND STRUCTURES ON CITY OR TOWN LOTS AND ACREAGES.	24,420,730	24,514,018
NA-DC	CITY OR TOWN LOTS AND ACREAGES IMPROVED OR UNIMPROVED, UNDER COMMERCIAL USE.	760,962	762,722
NA-DC2	IMPROVEMENTS AND STRUCTURES ON CITY OR TOWN LOTS AND ACREAGES UNDER COMMERCIAL USE.	6,245,612	6,393,720
NA-M	MINERAL INTERESTS	0	0
AG-LS1	IMPROVEMENTS AND STRUCTURES CLASSIFIED AS AGRICULTURAL WITHIN CORPORATE LIMITS ON LEASED SITE LAND.	0	0
AG-LSO1	IMPROVEMENTS AND STRUCTURES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS ON LEASED SITE LAND.	0	0
AG-LS2	IMPROVEMENTS AND STRUCTURES CLASSIFIED AS AGRICULTURAL WITHIN CORPORATE LIMITS ON LEASED SITE LAND, UNDER COMMERCIAL USE.	0	0
AG-LSO2	IMPROVEMENTS AND STRUCTURES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS ON LEASED SITE LAND, UNDER COMMERCIAL USE.	0	0
NA-LS1	IMPROVEMENTS AND STRUCTURES WITHIN CORPORATE LIMITS ON LEASED SITE LAND.	0	0
NA-LSO1	IMPROVEMENTS AND STRUCTURES WITHOUT CORPORATE LIMITS ON LEASED SITE LAND.	69,300	0
NA-LS2	IMPROVEMENTS AND STRUCTURES WITHIN CORPORATE LIMITS ON LEASED SITE LAND UNDER COMMERCIAL USE.	1,014,230	1,314,700
NA-LSO2	IMPROVEMENTS AND STRUCTURES WITHOUT CORPORATE LIMITS ON LEASED SITE LAND UNDER COMMERCIAL USE.	0	0
	TOTAL ASSESSED LESS EXEMPTIONS	194,590,786	195,303,878
	EXEMPTIONS	8,193,441	8,175,746

1987 RECAP INFORMATION - TAXES PAYABLE 1988

COUNTY: TURNER

	TAXABLE VALUATION	LEVY	AMOUNT OF TAX
AG LANDS-OUTSIDE CORPORATE LIMITS	70,287,038		3,045,820.85
NON AG LANDS-OUTSIDE CORPORATE LIMITS	9,271,260		534,127.03
AG LOTS-WITHIN CORPORATE LIMITS	179,418		11,044.76
NON AG LOTS-WITHIN CORPORATE LIMITS	17,557,685		1,336,005.48
TOTAL REAL PROPERTY	97,295,401		4,926,998.12
RAILROAD	0		0.00
TELEGRAPH	0		0.00
ELECTRIC, LIGHT, GAS, WATER, ETC.	559,460		41,793.13
TELEPHONE-WITHIN CORPORATE LIMITS	495,423		37,938.10
TOTAL REAL PROPERTY PLUS UTILITIES	98,350,284		5,006,729.35
TELEPHONE-WITHOUT CORPORATE LIMITS	280,420	45.12	12,652.55
SPECIAL ASSESSMENTS			1,303.65
TOTAL TAXES FOR TURNER COUNTY			5,020,685.55
COUNTY GENERAL	98,350,284	12.78	1,256,917.67
SNOW REMOVAL		0.00	0.00
ROAD AND BRIDGE RESERVE		0.00	0.00
COURTHOUSE		0.00	0.00
AG BUILDING		0.00	0.00
HOSPITAL		0.00	0.00
BONDS		0.00	0.00
	0	0.00	0.00
	0	0.00	0.00
	0	0.00	0.00
SUBTOTAL	98,350,284	12.78	1,256,917.67
SECONDARY ROAD	0	0.00	0.00
FIREFIGHTING	0	0.16	0.00
RAILROAD AUTHORITY	0	0.00	0.00
AIRPORT AUTHORITY	0	0.00	0.00
TELEPHONE-WITHOUT CORPORATE LIMITS	280,420	45.12	12,652.55
SPECIAL ASSESSMENTS			1,303.65
TOTAL TAXES - COUNTY PURPOSES			1,270,873.87
OTHER ENTITIES			
WATER DISTRICTS	0	0.00	0.00
RURAL FIRE	0	0.00	12,760.67
OTHER	0		0.00
TOWNSHIPS	79,754,181		304,808.49

Individual Townships, their levies and taxes are listed in another section of this report)

CITIES NAME	SCHOOL DISTRICT			
CENTERVILLE	60-1	3,595,805	32.25	115,965.07
CHANCELLOR	41-4	1,160,887	19.22	22,312.23
DAVIS	60-2	341,064	7.80	2,660.35
DOLTON	60-3	157,302	19.07	2,999.70
HURLEY	60-2	1,456,295	35.70	51,989.91
IRENE	63-2	919,088	34.95	32,122.21
MARION	60-3	3,642,481	18.42	67,094.46
MONROE	60-3	428,360	34.32	14,701.28
PARKER	60-4	3,710,301	11.92	44,226.67
VIBORG	60-5	3,184,520	19.28	61,397.62
TOTAL - CITIES		18,596,103		415,469.50

(! INDICATES TAXABLE VALUES ADJUSTED FOR CITY PURPOSES ONLY)

SCHOOL DISTRICTS

NAME	NUMBER	AG	NON AG	AG LEVY	NA LEVY	
HURLEY	60-2	11,423,204	2,862,198	24.76	39.13	394,836.35
CENTERVILLE	60-1	7,318,533	4,303,565	25.80	39.48	358,723.41
* FREEMAN	33-1	9,969,893	1,313,153	21.03	29.55	248,475.63
* IRENE	63-2	1,161,605	1,074,763	22.43	32.17	60,629.95
* LENNOX	41-4	8,088,114	2,551,932	30.83	46.69	368,506.35
MARION	60-3	10,905,694	5,748,757	30.55	46.18	598,646.91
* MENNO	33-2	47,273	11,534	21.08	31.56	1,360.53
PARKER	60-4	11,769,337	5,588,314	30.02	45.21	605,963.24
VIBORG	60-5	10,693,455	4,549,285	21.36	33.24	379,630.65
TOTAL - SCHOOLS		71,377,108	28,003,501			3,016,773.02

(* INDICATES OVERLAPPING SCHOOL DISTRICT - TAXABLE VALUES ADJUSTED FOR SCHOOL PURPOSES ONLY)

TOTAL TAXES IN TURNER COUNTY 5,020,685.55

MOBILE HOME INFORMATION

NUMBER REGISTERED:	169	FULL AND TRUE VALUATION:	978,231.00
TAXABLE VALUE:	489,115.00	TAXES ON MOBILE HOMES:	27,080.45

PERCENT OF TOTAL TAXES RECEIVED BY:

COUNTY:	25.31	SCHOOL:	60.09	CITIES:	8.28
TOWNSHIPS:	6.07	WATER DISTRICTS:	0.00	RURAL FIRE DISTRICTS:	0.25
		OTHER DISTRICTS:	0.00		

COUNTY UNION

		1987 VALUATIONS	1988 VALUATIONS
AG-A	LAND CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS	142,310,719	142,284,494
AG-A1	IMPROVEMENTS AND STRUCTURES ON LAND CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS, LESS DWELLINGS AND AUTOMOBILE GARAGES.	2,164,510	2,365,438
NA-A1	DWELLINGS AND AUTOMOBILE GARAGES ON LAND CLASSIFED AS AGRICULTURAL WITHOUT CORPORATE LIMITS.	20,279,280	20,484,068
AG-AC	LAND CLASSIFIED AS AGRILCULTURAL WITHOUT CORPORATE LIMITS, UNDER COMMERCIAL USE	0	0
NA-AC2	IMPROVEMENTS AND STRUCTURES ON LAND CLASSIFIED AS AGRICULTURAL UNDER COMMERCIAL USE.	0	0
AG-C	PLATTED LOTS AND ACREAGES WITHOUT CORPORATE LIMITS CLASSIFIED AS AGRICULTURAL	405,278	383,281
AG-C1	IMPROVEMENTS AND STRUCTURES ON PLATTED LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS, LESS DWELLINGS AND AUTOMOBILE GARAGES	830	830
NA-C1	DWELLINGS AND AUTOMOBILE GARAGES ON PLATTED LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS.	0	0
AG-CC	PLATTED LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS IMPROVED OR UNIMPROVED, UNDER COMMERCIAL USE.	27,300	27,300
AG-CC2	IMPROVEMENTS AND STRUCTURES ON PLATTED LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS UNDER COMMERCIAL USE.	274,355	274,355
NA-C	PLATTED LOTS AND ACREAGES WITHOUT CORPORATE LIMITS.	340,805	340,805
NA-C1	IMPROVEMENTS AND STRUCTURES ON PLATTED LOTS AND ACREAGES WITHOUT CORPORATE LIMITS.	10,450,620	10,629,214
NA-CC	PLATTED LOTS AND ACREAGES WITHOUT CORPORATE LIMITS IMPROVED OR UNIMPROVED, UNDER COMMERCIAL USE.	435,503	435,718
NA-CC2	IMPROVEMENTS AND STRUCTURES ON PLATTED LOTS AND ACREAGES WITHOUT CORPORATE LIMITS, UNDER COMMERCIAL USE.	2,231,215	2,251,175
AG-D	CITY OR TOWN LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL.	566,149	604,467
AG-D1	AGRICULTURAL IMPROVEMENTS AND STRUCTURES LESS DWELLINGS AND AUTOMOBILE GARAGES ON CITY OR TOWN LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL.	68,525	68,525
NA-D1	DWELLINGS AND AUTOMOBILE GARAGES ON CITY OR TOWN LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL.	0	0
AG-DC	CITY OR TOWN LOTS AND ACREAGES IMPROVED OR UNIMPROVED CLASSIFIED AS AGRICULTURAL FOR COMMERCIAL USE.	29,430	29,430
AG-DC2	IMPROVEMENTS AND STRUCTURES CLASSIFIED AS AGRICULTURAL ON CITY OR TOWN LOTS AND ACREAGES.	0	0
NA-D	LOTS AND ACREAGES IN CITY OR TOWN.	5,316,751	5,300,456
NA-D1	IMPROVEMENTS AND STRUCTURES ON CITY OR TOWN LOTS AND ACREAGES.	46,065,565	46,497,545
NA-DC	CITY OR TOWN LOTS AND ACREAGES IMPROVED OR UNIMPROVED, UNDER COMMERCIAL USE.	1,835,210	1,832,560
NA-DC2	IMPROVEMENTS AND STRUCTURES ON CITY OR TOWN LOTS AND ACREAGES UNDER COMMERCIAL USE.	16,704,595	17,386,835
NA-M	MINERAL INTERESTS	0	0
AG-LS1	IMPROVEMENTS AND STRUCTURES CLASSIFIED AS AGRICULTURAL WITHIN CORPORATE LIMITS ON LEASED SITE LAND.	0	0
AG-LSO1	IMPROVEMENTS AND STRUCTURES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS ON LEASED SITE LAND.	31,590	28,170
AG-LS2	IMPROVEMENTS AND STRUCTURES CLASSIFIED AS AGRICULTURAL WITHIN CORPORATE LIMITS ON LEASED SITE LAND, UNDER COMMERCIAL USE.	0	0
AG-LSO2	IMPROVEMENTS AND STRUCTURES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS ON LEASED SITE LAND, UNDER COMMERCIAL USE.	0	0
NA-LS1	IMPROVEMENTS AND STRUCTURES WITHIN CORPORATE LIMITS ON LEASED SITE LAND.	436,785	437,825
NA-LSO1	IMPROVEMENTS AND STRUCTURES WITHOUT CORPORATE LIMITS ON LEASED SITE LAND.	230,366	230,366
NA-LS2	IMPROVEMENTS AND STRUCTURES WITHIN CORPORATE LIMITS ON LEASED SITE LAND UNDER COMMERCIAL USE.	42,910	64,730
NA-LSO2	IMPROVEMENTS AND STRUCTURES WITHOUT CORPORATE LIMITS ON LEASED SITE LAND UNDER COMMERCIAL USE.	4,300	4,300
	TOTAL ASSESSED LESS EXEMPTIONS	250,252,591	251,961,887
	EXEMPTIONS	9,147,073	7,248,427

1987 RECAP INFORMATION - TAXES PAYABLE 1988 COUNTY: UNION

	TAXABLE VALUATION	LEVY	AMOUNT OF TAX
AG LANDS-OUTSIDE CORPORATE LIMITS	72,598,479		2,804,875.00
NON AG LANDS-OUTSIDE CORPORATE LIMITS	16,945,468		864,649.82
AG LOTS-WITHIN CORPORATE LIMITS	333,058		16,844.50
NON AG LOTS-WITHIN CORPORATE LIMITS	35,191,720		2,203,345.66
TOTAL REAL PROPERTY	125,068,725		5,889,714.98
RAILROAD	0		0.00
TELEGRAPH	0		0.00
ELECTRIC, LIGHT, GAS, WATER, ETC.	1,921,148		107,867.28
TELEPHONE-WITHIN CORPORATE LIMITS	574,051		37,161.88
TOTAL REAL PROPERTY PLUS UTILITIES	127,563,924		6,034,744.14
TELEPHONE-WITHOUT CORPORATE LIMITS	592,295	41.08	24,331.48
SPECIAL ASSESSMENTS			18,170.32
TOTAL TAXES FOR UNION COUNTY			6,077,245.94
COUNTY GENERAL	127,563,924	7.55	963,106.99
SNOW REMOVAL		0.60	76,538.35
ROAD AND BRIDGE RESERVE		1.50	191,345.89
COURTHOUSE		0.00	0.00
AG BUILDING		0.00	0.00
HOSPITAL		0.00	0.00
BONDS		0.67	85,467.83
	0	0.00	0.00
	0	0.00	0.00
	0	0.00	0.00
SUBTOTAL	127,563,924	10.32	1,316,459.06
SECONDARY ROAD	4,291,495	5.74	24,633.29
FIREFIGHTING	90,617,417	0.65	58,901.31
RAILROAD AUTHORITY	0	0.00	0.00
AIRPORT AUTHORITY	0	0.00	0.00
TELEPHONE-WITHOUT CORPORATE LIMITS	592,295	41.08	24,331.48
SPECIAL ASSESSMENTS			18,170.32
TOTAL TAXES - COUNTY PURPOSES			1,442,495.46
OTHER ENTITIES			
WATER DISTRICTS	0	0.00	0.00
RURAL FIRE	0	0.00	0.00
OTHER	0		0.00
TOWNSHIPS	86,325,922		364,665.02

Individual Townships, their levies and taxes are listed in another section of this report}

CITIES NAME	SCHOOL DISTRICT			
ALCESTER	61-1	4,856,035	18.14	88,028.24
BERESFORD	61-2	10,188,627	9.81	99,950.58
ELK POINT	61-3	8,893,893	16.29	144,881.56
JEFFERSON	61-6	2,803,717	24.14	67,681.70
N. SIOUX CITY	61-6	3,509,371	17.82	62,537.08
N. SIOUX CITY-ANNEX.	61-6	6,694,864	15.17	101,561.32
TOTAL - CITIES		36,946,507		564,700.48

(! INDICATES TAXABLE VALUES ADJUSTED FOR CITY PURPOSES ONLY)

SCHOOL DISTRICTS

NAME	NUMBER	AG	NON AG	AG LEVY	NA LEVY	
* VERMILLION	13-1	2,749,358	530,986	30.03	46.02	106,999.42
ALCESTER	61-1	18,682,708	8,848,189	23.21	35.40	746,852.10
BERESFORD	61-2	10,572,357	11,993,368	23.77	36.14	684,745.58
ELK POINT	61-3	20,027,577	12,988,815	25.54	38.93	1,017,159.26
GREATER HOYT	61-4	7,428,562	1,288,672	20.06	29.78	187,393.60
GREATER SCOTT	61-5	3,225,217	676,317	7.69	7.69	30,002.86
JEFFERSON	61-6	10,245,758	18,306,040	24.54	37.19	932,232.16
TOTAL - SCHOOLS		72,931,537	54,632,387			3,705,384.98

(* INDICATES OVERLAPPING SCHOOL DISTRICT - TAXABLE VALUES ADJUSTED FOR SCHOOL PURPOSES ONLY)

TOTAL TAXES IN UNION COUNTY 6,077,245.94

MOBILE HOME INFORMATION

NUMBER REGISTERED:	488	FULL AND TRUE VALUATION:	2,357,193.00
TAXABLE VALUE:	895,367.00	TAXES ON MOBILE HOMES:	52,019.22

PERCENT OF TOTAL TAXES RECEIVED BY:

COUNTY:	23.74	SCHOOL:	60.97	CITIES:	9.29
TOWNSHIPS:	6.00	WATER DISTRICTS:	0.00	RURAL FIRE DISTRICTS:	0.00
		OTHER DISTRICTS:	0.00		

COUNTY WALWORTH

		1987 VALUATIONS	1988 VALUATIONS
AG-A	LAND CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS	73,610,475	72,903,650
AG-A1	IMPROVEMENTS AND STRUCTURES ON LAND CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS, LESS DWELLINGS AND AUTOMOBILE GARAGES.	1,049,075	1,058,375
NA-A1	DWELLINGS AND AUTOMOBILE GARAGES ON LAND CLASSIFED AS AGRICULTURAL WITHOUT CORPORATE LIMITS.	3,766,150	3,763,100
AG-AC	LAND CLASSIFIED AS AGRILCULTURAL WITHOUT CORPORATE LIMITS, UNDER COMMERCIAL USE	0	0
NA-AC2	IMPROVEMENTS AND STRUCTURES ON LAND CLASSIFIED AS AGRICULTURAL UNDER COMMERCIAL USE.	2,250	17,250
AG-C	PLATTED LOTS AND ACREAGES WITHOUT CORPORATE LIMITS CLASSIFIED AS AGRICULTURAL	929,325	896,300
AG-C1	IMPROVEMENTS AND STRUCTURES ON PLATTED LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS, LESS DWELLINGS AND AUTOMOBILE GARAGES	547,200	542,550
NA-C1	DWELLINGS AND AUTOMOBILE GARAGES ON PLATTED LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS.	628,350	657,300
AG-CC	PLATTED LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS IMPROVED OR UNIMPROVED, UNDER COMMERCIAL USE.	22,350	64,600
AG-CC2	IMPROVEMENTS AND STRUCTURES ON PLATTED LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS UNDER COMMERCIAL USE.	0	0
NA-C	PLATTED LOTS AND ACREAGES WITHOUT CORPORATE LIMITS.	515,750	571,575
NA-C1	IMPROVEMENTS AND STRUCTURES ON PLATTED LOTS AND ACREAGES WITHOUT CORPORATE LIMITS.	2,040,700	2,151,850
NA-CC	PLATTED LOTS AND ACREAGES WITHOUT CORPORATE LIMITS IMPROVED OR UNIMPROVED, UNDER COMMERCIAL USE.	400,025	477,700
NA-CC2	IMPROVEMENTS AND STRUCTURES ON PLATTED LOTS AND ACREAGES WITHOUT CORPORATE LIMITS, UNDER COMMERCIAL USE.	1,519,925	1,546,575
AG-D	CITY OR TOWN LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL.	132,275	127,650
AG-D1	AGRICULTURAL IMPROVEMENTS AND STRUCTURES LESS DWELLINGS AND AUTOMOBILE GARAGES ON CITY OR TOWN LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL.	69,725	74,525
NA-D1	DWELLINGS AND AUTOMOBILE GARAGES ON CITY OR TOWN LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL.	33,650	33,900
AG-DC	CITY OR TOWN LOTS AND ACREAGES IMPROVED OR UNIMPROVED CLASSIFIED AS AGRICULTURAL FOR COMMERCIAL USE.	0	0
AG-DC2	IMPROVEMENTS AND STRUCTURES CLASSIFIED AS AGRICULTURAL ON CITY OR TOWN LOTS AND ACREAGES.	24,900	28,600
NA-D	LOTS AND ACREAGES IN CITY OR TOWN.	3,955,985	3,886,540
NA-D1	IMPROVEMENTS AND STRUCTURES ON CITY OR TOWN LOTS AND ACREAGES.	30,390,675	30,122,250
NA-DC	CITY OR TOWN LOTS AND ACREAGES IMPROVED OR UNIMPROVED, UNDER COMMERCIAL USE.	2,613,955	2,731,740
NA-DC2	IMPROVEMENTS AND STRUCTURES ON CITY OR TOWN LOTS AND ACREAGES UNDER COMMERCIAL USE.	12,699,350	13,399,225
NA-M	MINERAL INTERESTS	0	0
AG-LS1	IMPROVEMENTS AND STRUCTURES CLASSIFIED AS AGRICULTURAL WITHIN CORPORATE LIMITS ON LEASED SITE LAND.	3,500	3,500
AG-LSO1	IMPROVEMENTS AND STRUCTURES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS ON LEASED SITE LAND.	0	0
AG-LS2	IMPROVEMENTS AND STRUCTURES CLASSIFIED AS AGRICULTURAL WITHIN CORPORATE LIMITS ON LEASED SITE LAND, UNDER COMMERCIAL USE.	3,000	3,000
AG-LSO2	IMPROVEMENTS AND STRUCTURES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS ON LEASED SITE LAND, UNDER COMMERCIAL USE.	0	0
NA-LS1	IMPROVEMENTS AND STRUCTURES WITHIN CORPORATE LIMITS ON LEASED SITE LAND.	750	750
NA-LSO1	IMPROVEMENTS AND STRUCTURES WITHOUT CORPORATE LIMITS ON LEASED SITE LAND.	4,500	4,500
NA-LS2	IMPROVEMENTS AND STRUCTURES WITHIN CORPORATE LIMITS ON LEASED SITE LAND UNDER COMMERCIAL USE.	1,093,050	1,194,600
NA-LSO2	IMPROVEMENTS AND STRUCTURES WITHOUT CORPORATE LIMITS ON LEASED SITE LAND UNDER COMMERCIAL USE.	335,625	365,600
	TOTAL ASSESSED LESS EXEMPTIONS	136,392,515	136,627,205
	EXEMPTIONS	2,954,750	2,957,150

	TAXABLE VALUATION	LEVY	AMOUNT OF TAX
AG LANDS-OUTSIDE CORPORATE LIMITS	45,695,055		1,245,567.24
NON AG LANDS-OUTSIDE CORPORATE LIMITS	5,527,965		226,210.06
AG LOTS-WITHIN CORPORATE LIMITS	140,040		7,011.66
NON AG LOTS-WITHIN CORPORATE LIMITS	30,472,449		1,969,184.41
TOTAL REAL PROPERTY	81,835,509		3,447,973.37
RAILROAD	0		0.00
TELEGRAPH	0		0.00
ELECTRIC, LIGHT, GAS, WATER, ETC.	2,354,250		115,630.41
TELEPHONE-WITHIN CORPORATE LIMITS	1,660,993		107,562.21
TOTAL REAL PROPERTY PLUS UTILITIES	85,850,752		3,671,165.99
TELEPHONE-WITHOUT CORPORATE LIMITS	624,465	28.89	18,040.79
SPECIAL ASSESSMENTS			41,335.39
TOTAL TAXES FOR WALWORTH COUNTY			3,730,542.17
COUNTY GENERAL	85,850,752	8.95	768,364.23
SNOW REMOVAL		0.00	0.00
ROAD AND BRIDGE RESERVE		0.00	0.00
COURTHOUSE		0.00	0.00
AG BUILDING		0.00	0.00
HOSPITAL		0.00	0.00
BONDS		0.00	0.00
	0	0.00	0.00
	0	0.00	0.00
	0	0.00	0.00
SUBTOTAL	85,850,752	8.95	768,364.23
SECONDARY ROAD	52,479,327	1.00	52,479.33
FIREFIGHTING	47,382,657	0.15	7,107.40
RAILROAD AUTHORITY	0	0.00	0.00
AIRPORT AUTHORITY	0	0.00	0.00
TELEPHONE-WITHOUT CORPORATE LIMITS	624,465	28.89	18,040.79
SPECIAL ASSESSMENTS			41,335.39
TOTAL TAXES - COUNTY PURPOSES			887,327.14
OTHER ENTITIES			
WATER DISTRICTS	85,850,752	0.20	17,170.15
RURAL FIRE	5,096,670	0.26	1,325.13
OTHER	0		0.00
TOWNSHIPS	0		0.00

Individual Townships, their levies and taxes are listed in another section of this report)

CITIES NAME	SCHOOL DISTRICT			
AKASKA	62-4	319,217	15.98	5,101.09
GLENHAM	62-1	380,211	32.87	12,497.53
JAVA	62-2	647,077	43.66	28,251.38
LOWRY	62-4	115,439	0.00	0.00
MOBRIDGE	62-3	26,761,374	19.43	519,973.50
SELBY	62-4	5,148,107	20.33	104,661.01
TOTAL - CITIES		33,371,425		670,484.51

(! INDICATES TAXABLE VALUES ADJUSTED FOR CITY PURPOSES ONLY)

SCHOOL DISTRICTS NAME	NUMBER	AG	NON AG	AG LEVY	NA LEVY	
* BOWDLE	22-1	4,760,618	291,786	20.94	28.91	108,122.87
* HOVEN	53-2	2,183,552	412,635	18.05	26.85	50,492.36
GLENHAM	62-1	5,139,120	1,621,611	14.13	19.26	103,848.00
JAVA	62-2	8,641,530	1,029,604	14.21	18.43	141,771.74
MOBRIDGE	62-3	1,883,175	29,848,763	24.83	37.78	1,174,445.51
SELBY	62-4	21,534,480	6,695,177	18.37	26.88	575,554.76
TOTAL - SCHOOLS		44,142,475	39,899,576			2,154,235.24

(* INDICATES OVERLAPPING SCHOOL DISTRICT - TAXABLE VALUES ADJUSTED FOR SCHOOL PURPOSES ONLY)

TOTAL TAXES IN WALWORTH COUNTY 3,730,542.17

MOBILE HOME INFORMATION

NUMBER REGISTERED:	331	FULL AND TRUE VALUATION:	2,050,750.00
TAXABLE VALUE:	1,023,834.00	TAXES ON MOBILE HOMES:	53,290.00

PERCENT OF TOTAL TAXES RECEIVED BY:

COUNTY:	23.79	SCHOOL:	57.75	CITIES:	17.97
TOWNSHIPS:	0.00	WATER DISTRICTS:	0.46	RURAL FIRE DISTRICTS:	0.04
		OTHER DISTRICTS:	0.00		

COUNTY YANKTON

		1987 VALUATIONS	1988 VALUATIONS
AG-A	LAND CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS	107,930,570	107,489,752
AG-A1	IMPROVEMENTS AND STRUCTURES ON LAND CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS, LESS DWELLINGS AND AUTOMOBILE GARAGES.	9,280	95,470
NA-A1	DWELLINGS AND AUTOMOBILE GARAGES ON LAND CLASSIFED AS AGRICULTURAL WITHOUT CORPORATE LIMITS.	19,927,185	20,133,431
AG-AC	LAND CLASSIFIED AS AGRILCULTURAL WITHOUT CORPORATE LIMITS, UNDER COMMERCIAL USE	9,400	0
NA-AC2	IMPROVEMENTS AND STRUCTURES ON LAND CLASSIFIED AS AGRICULTURAL UNDER COMMERCIAL USE.	74,190	95,190
AG-C	PLATTED LOTS AND ACREAGES WITHOUT CORPORATE LIMITS CLASSIFIED AS AGRICULTURAL	66,919	499,858
AG-C1	IMPROVEMENTS AND STRUCTURES ON PLATTED LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS, LESS DWELLINGS AND AUTOMOBILE GARAGES	0	0
NA-C1	DWELLINGS AND AUTOMOBILE GARAGES ON PLATTED LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS.	0	24,320,728
AG-CC	PLATTED LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS IMPROVED OR UNIMPROVED, UNDER COMMERCIAL USE.	0	1,593
AG-CC2	IMPROVEMENTS AND STRUCTURES ON PLATTED LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS UNDER COMMERCIAL USE.	0	0
NA-C	PLATTED LOTS AND ACREAGES WITHOUT CORPORATE LIMITS.	4,535,291	4,478,238
NA-C1	IMPROVEMENTS AND STRUCTURES ON PLATTED LOTS AND ACREAGES WITHOUT CORPORATE LIMITS.	24,261,729	0
NA-CC	PLATTED LOTS AND ACREAGES WITHOUT CORPORATE LIMITS IMPROVED OR UNIMPROVED, UNDER COMMERCIAL USE.	1,236,723	1,250,931
NA-CC2	IMPROVEMENTS AND STRUCTURES ON PLATTED LOTS AND ACREAGES WITHOUT CORPORATE LIMITS, UNDER COMMERCIAL USE.	8,183,668	8,751,331
AG-D	CITY OR TOWN LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL.	333,673	337,033
AG-D1	AGRICULTURAL IMPROVEMENTS AND STRUCTURES LESS DWELLINGS AND AUTOMOBILE GARAGES ON CITY OR TOWN LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL.	0	0
NA-D1	DWELLINGS AND AUTOMOBILE GARAGES ON CITY OR TOWN LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL.	0	0
AG-DC	CITY OR TOWN LOTS AND ACREAGES IMPROVED OR UNIMPROVED CLASSIFIED AS AGRICULTURAL FOR COMMERCIAL USE.	0	0
AG-DC2	IMPROVEMENTS AND STRUCTURES CLASSIFIED AS AGRICULTURAL ON CITY OR TOWN LOTS AND ACREAGES.	0	0
NA-D	LOTS AND ACREAGES IN CITY OR TOWN.	22,362,248	21,792,975
NA-D1	IMPROVEMENTS AND STRUCTURES ON CITY OR TOWN LOTS AND ACREAGES.	109,290,387	109,760,382
NA-DC	CITY OR TOWN LOTS AND ACREAGES IMPROVED OR UNIMPROVED, UNDER COMMERCIAL USE.	12,479,615	13,248,495
NA-DC2	IMPROVEMENTS AND STRUCTURES ON CITY OR TOWN LOTS AND ACREAGES UNDER COMMERCIAL USE.	46,143,549	49,718,223
NA-M	MINERAL INTERESTS	0	0
AG-LS1	IMPROVEMENTS AND STRUCTURES CLASSIFIED AS AGRICULTURAL WITHIN CORPORATE LIMITS ON LEASED SITE LAND.	0	0
AG-LSO1	IMPROVEMENTS AND STRUCTURES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS ON LEASED SITE LAND.	0	0
AG-LS2	IMPROVEMENTS AND STRUCTURES CLASSIFIED AS AGRICULTURAL WITHIN CORPORATE LIMITS ON LEASED SITE LAND, UNDER COMMERCIAL USE.	0	0
AG-LSO2	IMPROVEMENTS AND STRUCTURES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS ON LEASED SITE LAND, UNDER COMMERCIAL USE.	0	0
NA-LS1	IMPROVEMENTS AND STRUCTURES WITHIN CORPORATE LIMITS ON LEASED SITE LAND.	36,832	2,500
NA-LSO1	IMPROVEMENTS AND STRUCTURES WITHOUT CORPORATE LIMITS ON LEASED SITE LAND.	93,932	76,241
NA-LS2	IMPROVEMENTS AND STRUCTURES WITHIN CORPORATE LIMITS ON LEASED SITE LAND UNDER COMMERCIAL USE.	1,974,658	2,144,888
NA-LSO2	IMPROVEMENTS AND STRUCTURES WITHOUT CORPORATE LIMITS ON LEASED SITE LAND UNDER COMMERCIAL USE.	134,085	134,085
	TOTAL ASSESSED LESS EXEMPTIONS	359,083,934	364,331,344
	EXEMPTIONS	2,056,379	1,994,505

1987 RECAP INFORMATION - TAXES PAYABLE 1988

COUNTY: YANKTON

	TAXABLE VALUATION	LEVY	AMOUNT OF TAX
AG LANDS-OUTSIDE CORPORATE LIMITS	54,007,279		1,731,617.50
NON AG LANDS-OUTSIDE CORPORATE LIMITS	29,195,205		1,212,958.24
AG LOTS-WITHIN CORPORATE LIMITS	168,519		6,571.94
NON AG LOTS-WITHIN CORPORATE LIMITS	96,024,831		4,568,093.24
TOTAL REAL PROPERTY	179,395,834		7,519,240.92
RAILROAD	0		0.00
TELEGRAPH	6,024		284.46
ELECTRIC, LIGHT, GAS, WATER, ETC.	6,521,819		292,581.54
TELEPHONE-WITHIN CORPORATE LIMITS	2,469,879		119,077.64
TOTAL REAL PROPERTY PLUS UTILITIES	188,393,556		7,931,184.56
TELEPHONE-WITHOUT CORPORATE LIMITS	943,507	35.66	33,645.46
SPECIAL ASSESSMENTS			101,741.64
TOTAL TAXES FOR YANKTON COUNTY			8,066,571.66

COUNTY GENERAL	188,393,556	7.40	1,394,112.14
SNOW REMOVAL		0.00	0.00
ROAD AND BRIDGE RESERVE		0.96	180,857.81
COURTHOUSE		0.00	0.00
AG BUILDING		0.00	0.00
HOSPITAL		0.00	0.00
BONDS		0.00	0.00
	0	0.00	0.00
	0	0.00	0.00
	0	0.00	0.00
SUBTOTAL	188,393,556	8.36	1,574,969.95
SECONDARY ROAD	41,040,683	1.44	59,099.62
FIREFIGHTING	0	0.00	0.00
RAILROAD AUTHORITY	0	0.00	0.00
AIRPORT AUTHORITY	0	0.00	0.00
TELEPHONE-WITHOUT CORPORATE LIMITS	943,507	35.66	33,645.46
SPECIAL ASSESSMENTS			101,741.64
TOTAL TAXES - COUNTY PURPOSES			1,769,456.67
OTHER ENTITIES			
WATER DISTRICTS	188,393,556	0.12	22,607.23
RURAL FIRE	0	0.00	0.00
OTHER	0		0.00
TOWNSHIPS	45,556,409		78,482.92

Individual Townships, their levies and taxes are listed in another section of this report)

CITIES NAME	SCHOOL DISTRICT			
GAYVILLE	63-1	1,775,142	9.58	17,005.78
IRENE	63-2	141,590	34.95	4,948.60
LESTERVILLE	4-3	733,836	11.99	8,798.74
MISSION HILL	63-3	627,479	16.11	10,108.84
UTICA	63-3	348,498	14.35	5,000.96
VOLIN	63-1	435,968	14.91	6,500.20
YANKTON	63-3	97,733,951	8.42	882,920.04
TOTAL - CITIES		101,796,464		875,283.16

(! INDICATES TAXABLE VALUES ADJUSTED FOR CITY PURPOSES ONLY)

SCHOOL DISTRICTS

NAME	NUMBER	AG	NON AG	AG LEVY	NA LEVY	
* MENNO	33-2	3,410,070	726,918	21.08	31.56	94,825.88
* SCOTLAND	4-3	5,048,128	2,085,384	27.31	43.07	227,681.78
* VIBORG	60-5	784,884	228,659	21.36	33.24	24,365.76
GAYVILLE-VOLIN	63-1	8,736,426	4,132,728	23.08	36.20	351,241.96
IRENE	63-2	12,888,184	2,856,898	22.43	32.17	380,988.76
YANKTON	63-3	21,897,219	124,353,864	21.52	30.32	4,241,637.54
TOTAL - SCHOOLS		52,764,911	134,384,451			5,320,741.68

(* INDICATES OVERLAPPING SCHOOL DISTRICT - TAXABLE VALUES ADJUSTED FOR SCHOOL PURPOSES ONLY)

TOTAL TAXES IN YANKTON COUNTY 8,066,571.66

MOBILE HOME INFORMATION

NUMBER REGISTERED:	619	FULL AND TRUE VALUATION:	3,940,932.00
TAXABLE VALUE:	1,522,982.00	TAXES ON MOBILE HOMES:	70,392.00

PERCENT OF TOTAL TAXES RECEIVED BY:

COUNTY:	21.94	SCHOOL:	65.96	CITIES:	10.85
TOWNSHIPS:	0.97	WATER DISTRICTS:	0.28	RURAL FIRE DISTRICTS:	0.00
		OTHER DISTRICTS:	0.00		

COUNTY ZIEBACH

		1987 VALUATIONS	1988 VALUATIONS
AG-A	LAND CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS	42,079,730	42,054,420
AG-A1	IMPROVEMENTS AND STRUCTURES ON LAND CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS, LESS DWELLINGS AND AUTOMOBILE GARAGES.	1,135,140	1,176,605
NA-A1	DWELLINGS AND AUTOMOBILE GARAGES ON LAND CLASSIFED AS AGRICULTURAL WITHOUT CORPORATE LIMITS.	1,513,845	1,530,860
AG-AC	LAND CLASSIFIED AS AGRILCULTURAL WITHOUT CORPORATE LIMITS, UNDER COMMERCIAL USE	0	0
NA-AC2	IMPROVEMENTS AND STRUCTURES ON LAND CLASSIFIED AS AGRICULTURAL UNDER COMMERCIAL USE.	0	0
AG-C	PLATTED LOTS AND ACREAGES WITHOUT CORPORATE LIMITS CLASSIFIED AS AGRICULTURAL	0	0
AG-C1	IMPROVEMENTS AND STRUCTURES ON PLATTED LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS, LESS DWELLINGS AND AUTOMOBILE GARAGES	0	0
NA-C1	DWELLINGS AND AUTOMOBILE GARAGES ON PLATTED LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS.	0	0
AG-CC	PLATTED LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS IMPROVED OR UNIMPROVED, UNDER COMMERCIAL USE.	0	0
AG-CC2	IMPROVEMENTS AND STRUCTURES ON PLATTED LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS UNDER COMMERCIAL USE.	0	0
NA-C	PLATTED LOTS AND ACREAGES WITHOUT CORPORATE LIMITS.	6,890	6,890
NA-C1	IMPROVEMENTS AND STRUCTURES ON PLATTED LOTS AND ACREAGES WITHOUT CORPORATE LIMITS.	105,880	105,880
NA-CC	PLATTED LOTS AND ACREAGES WITHOUT CORPORATE LIMITS IMPROVED OR UNIMPROVED, UNDER COMMERCIAL USE.	8,000	8,000
NA-CC2	IMPROVEMENTS AND STRUCTURES ON PLATTED LOTS AND ACREAGES WITHOUT CORPORATE LIMITS, UNDER COMMERCIAL USE.	103,925	103,925
AG-D	CITY OR TOWN LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL.	5,320	5,780
AG-D1	AGRICULTURAL IMPROVEMENTS AND STRUCTURES LESS DWELLINGS AND AUTOMOBILE GARAGES ON CITY OR TOWN LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL.	22,565	38,790
NA-D1	DWELLINGS AND AUTOMOBILE GARAGES ON CITY OR TOWN LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL.	0	0
AG-DC	CITY OR TOWN LOTS AND ACREAGES IMPROVED OR UNIMPROVED CLASSIFIED AS AGRICULTURAL FOR COMMERCIAL USE.	0	0
AG-DC2	IMPROVEMENTS AND STRUCTURES CLASSIFIED AS AGRICULTURAL ON CITY OR TOWN LOTS AND ACREAGES.	0	0
NA-D	LOTS AND ACREAGES IN CITY OR TOWN.	120,205	132,830
NA-D1	IMPROVEMENTS AND STRUCTURES ON CITY OR TOWN LOTS AND ACREAGES.	656,770	767,815
NA-DC	CITY OR TOWN LOTS AND ACREAGES IMPROVED OR UNIMPROVED, UNDER COMMERCIAL USE.	62,175	71,230
NA-DC2	IMPROVEMENTS AND STRUCTURES ON CITY OR TOWN LOTS AND ACREAGES UNDER COMMERCIAL USE.	594,120	657,235
NA-M	MINERAL INTERESTS	0	0
AG-LS1	IMPROVEMENTS AND STRUCTURES CLASSIFIED AS AGRICULTURAL WITHIN CORPORATE LIMITS ON LEASED SITE LAND.	6,475	4,575
AG-LSO1	IMPROVEMENTS AND STRUCTURES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS ON LEASED SITE LAND.	63,305	64,430
AG-LS2	IMPROVEMENTS AND STRUCTURES CLASSIFIED AS AGRICULTURAL WITHIN CORPORATE LIMITS ON LEASED SITE LAND, UNDER COMMERCIAL USE.	0	0
AG-LSO2	IMPROVEMENTS AND STRUCTURES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS ON LEASED SITE LAND, UNDER COMMERCIAL USE.	0	0
NA-LS1	IMPROVEMENTS AND STRUCTURES WITHIN CORPORATE LIMITS ON LEASED SITE LAND.	2,550	2,630
NA-LSO1	IMPROVEMENTS AND STRUCTURES WITHOUT CORPORATE LIMITS ON LEASED SITE LAND.	46,440	47,200
NA-LS2	IMPROVEMENTS AND STRUCTURES WITHIN CORPORATE LIMITS ON LEASED SITE LAND UNDER COMMERCIAL USE.	0	0
NA-LSO2	IMPROVEMENTS AND STRUCTURES WITHOUT CORPORATE LIMITS ON LEASED SITE LAND UNDER COMMERCIAL USE.	0	0
	TOTAL ASSESSED LESS EXEMPTIONS	46,533,335	46,779,095
	EXEMPTIONS	1,334,685	1,349,675

	TAXABLE VALUATION	LEVY	AMOUNT OF TAX
AG LANDS-OUTSIDE CORPORATE LIMITS	15,147,200		764,168.70
NON AG LANDS-OUTSIDE CORPORATE LIMITS	624,780		44,635.60
AG LOTS-WITHIN CORPORATE LIMITS	12,025		1,086.86
NON AG LOTS-WITHIN CORPORATE LIMITS	502,560		54,670.54
TOTAL REAL PROPERTY	16,286,565		864,561.70
RAILROAD	0		0.00
TELEGRAPH	0		0.00
ELECTRIC, LIGHT, GAS, WATER, ETC.	0		0.00
TELEPHONE-WITHIN CORPORATE LIMITS	195		21.26
TOTAL REAL PROPERTY PLUS UTILITIES	16,286,760		864,582.96
TELEPHONE-WITHOUT CORPORATE LIMITS	84,309	51.28	4,323.36
SPECIAL ASSESSMENTS			0.00
TOTAL TAXES FOR ZIEBACH COUNTY			868,906.32
COUNTY GENERAL	16,286,760	17.85	290,718.66
SNOW REMOVAL		0.15	2,443.02
ROAD AND BRIDGE RESERVE		0.00	0.00
COURTHOUSE		0.00	0.00
AG BUILDING		0.00	0.00
HOSPITAL		0.00	0.00
BONDS		0.00	0.00
	0	0.00	0.00
	0	0.00	0.00
	0	0.00	0.00
SUBTOTAL	16,286,760	18.00	293,161.68
SECONDARY ROAD	15,772,175	2.50	39,430.44
FIREFIGHTING	16,286,760	0.02	325.74
RAILROAD AUTHORITY	0	0.00	0.00
AIRPORT AUTHORITY	0	0.00	0.00
TELEPHONE-WITHOUT CORPORATE LIMITS	84,309	51.28	4,323.36
SPECIAL ASSESSMENTS			0.00
TOTAL TAXES - COUNTY PURPOSES			337,241.22
OTHER ENTITIES			
WATER DISTRICTS	0	0.00	0.00
RURAL FIRE	0	0.00	0.00
OTHER	0		0.00
TOWNSHIPS	0		0.00

Individual Townships, their levies and taxes are listed in another section of this report)

CITIES NAME	SCHOOL DISTRICT			
DUPREE	64-2	510,790	44.25	22,611.10
EAGLE BUTTE	20-1	3,795	15.28	57.98
TOTAL - CITIES		514,585		22,669.08

(I INDICATES TAXABLE VALUES ADJUSTED FOR CITY PURPOSES ONLY)

SCHOOL DISTRICTS

NAME	NUMBER	AG	NON AG	AG LEVY	NA LEVY	
* EAGLE BUTTE	20-1	1,780,505	91,730	21.05	32.39	40,450.72
* ISABEL	20-2	1,910,995	114,730	28.37	44.37	59,301.14
* FAITH	46-2	940,445	77,095	28.45	43.94	30,143.14
* LEMMON	52-2	2,358,760	98,575	28.55	42.32	71,514.22
DUPREE	64-2	8,676,205	847,740	30.88	46.79	307,586.80
TOTAL - SCHOOLS		15,666,910	1,229,870			508,996.02

(* INDICATES OVERLAPPING SCHOOL DISTRICT - TAXABLE VALUES ADJUSTED FOR SCHOOL PURPOSES ONLY)

TOTAL TAXES IN ZIEBACH COUNTY 868,906.32

MOBILE HOME INFORMATION

NUMBER REGISTERED:	82	FULL AND TRUE VALUATION:	395,217.00
TAXABLE VALUE:	135,904.00	TAXES ON MOBILE HOMES:	10,620.74

PERCENT OF TOTAL TAXES RECEIVED BY:

COUNTY:	38.81	SCHOOL:	58.58	CITIES:	2.61
TOWNSHIPS:	0.00	WATER DISTRICTS:	0.00	RURAL FIRE DISTRICTS:	0.00
		OTHER DISTRICTS:	0.00		